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# Entry In The Declarant's Records, Future-Proof or Obsolete?

Construction of a Ranked Shortlist of Variables  
from a  
Business Perspective

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Master Thesis Customs and Supply Chain Compliance

## PREFACE

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Three years ago I started with what proved to be a real challenge. The executive master Customs and Supply Chain Compliance at the Rotterdam School of Management. An interesting yet hard time, trying to combine study, work, private, and social life.

Looking back, I can say I learned a lot. Of course the pillars of the curriculum: Customs regulations, supply chain management, and information and compliance have little secrets for me anymore. Yet at the same time I learned a lot from my fellow students, coming from other government agencies, Brussels, trade and logistic service providers. All with different backgrounds and stories. I enjoyed studying again, especially as a result of the contacts with this international group of students. Last but not least, I learned a lot from the lecturers, not only tiring facts, but also lively, practice cases and anecdotes.

Now the challenge has come to an end. I have to thank a lot of people, making it possible for me to finish this studies. First, my employer, the Customs administration of the Netherlands. Thank you for the effort you put in the realization of this special curriculum and for the honour I had to be one of the participants. Moreover, thank you for the facilities granted.

To my colleagues I have to say sorry, for my physical, and sometime also mental absence, and thank you for keeping the ship afloat, and moreover, for remaining course.

Without the enthusiastic contributions of the interviewees, both my colleagues and representatives of trade, it would have been impossible to realize this thesis. Thank you all, for your contribution.

I am grateful for the fast and constructive critics and advices I received from my supervisors, Prof. dr. Y.H. (Yao-Hua) Tan and dr. F.P.H. (Ferdinand) Jaspers. Thank you both for the pleasant way you addressed your comments.

Last but not least, thank you my dear children Fleur, Eva and Jelle for your interest in what I was doing. I love you all and I promise you to be available again to do more fun things. Fleur, it was very special to me and I really enjoyed it, you helping me to improve my *stone coal English*. I hope I will be able to help you with your master thesis next year the same way you helped me.

Annelies, I love you and thank you for your enormous understanding and the help you kept giving me, although I was hardly ever available to return the favour. Now we are ready for new challenges: beginning to make our new house our palace!

## EXECUTIVE SUMMARY

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The aim of this design science research was to identify and rank the variables that effect the decision for traders whether to implement the facility 'Entry in the Declarant's Records' (EIDR) (the main research question). To achieve this goal, the variables that experts of Customs and trade distinguish concerning the use of EIDR had to be identified (sub-question 1). Subsequently, the intention was to compile a ranked shortlist that gives insight in the importance of the identified variables and the extent to which these variables contribute to the informed decision of individual traders whether to implement EIDR. Finally, it was intended to acquire insight in the importance of the identified and ranked variables and the perspectives Customs supervision, facilitation and administrative burden (sub-question 2).

To reach this goal, multiple steps were taken. The research was started with a comprehensive literature study aimed at identifying possibly relevant variables from academic literature. It soon became clear that there is no scientific literature whatsoever on the question of which business economic elements play a role in the decision of a trader whether to implement a particular Customs simplification or facility. Luckily, there has been a lot of attention for the macro-economic effects of trade facilitation in academic literature. In the end, this literature study resulted in a raw longlist of over 300 variables identified in several studies to the macro-economic effect of trade facilitation. The variables of this raw longlist were roughly categorized in ten categories, compiled from different angles. Some of these were relevant while others were irrelevant to this research. Subsequently, the longlist was reduced using several elimination criteria, in order to be able to compile a shortlist of possibly relevant categories of variables from a business economic perspective.

Then, the possible Customs declaration procedures and Customs supervision methods were unravelled. In unravelling these procedures, a wide range of different implementation alternatives were identified, resulting in a longlist of variables and their implementation alternatives identified from the Customs declaration procedures and Customs supervision instruments. This list was categorized, using the categories identified in the previous research step. Subsequently, this categorized list was reduced, using the elimination criteria discrimination, impact and redundancy. This process resulted in a reduced and categorized longlist of variables.

In the next step, the results were submitted to Customs experts, using an unstructured questionnaire and a survey. This survey consisted of the identified variables in the previous steps. The statistical analysis of the survey results, combined with the results of the unstructured interviews, resulted in a ranked longlist. This longlist was submitted to representatives of trade. This was done once more by using an unstructured questionnaire, and a survey based on the variables of the ranked longlist, combined with the possible implementation alternatives of the variables. The statistical analysis of this survey results, combined with the results of the unstructured interviews, made it possible to compile a ranked shortlist of variables relevant for a declarant deciding whether to implement EIDR.

The research resulted in the compilation of a ranked shortlist of variables relevant for a declarant deciding whether to implement EIDR, as can be seen in Table 1.

As a result of the small group of interviewees (only eight), representing different players in the supply chain, the ultimate ranking cannot be seen as more than an approximation. Therefore, it is recommended to instigate further research to validate the ranked shortlists. Furthermore, it might be interesting to obtain more insight in the dividing lines between players in the supply chain.

Subsequently, the research might be extended to the decision of a declarant whether to implement particular Customs facilities and simplifications. Furthermore, it might be extended to facilities, simplifications and possibly the implementation of Customs procedures and processes by Customs and trade in general.

*Table 1 The ranked shortlist of variables*

Rank number	Variable
1	Waiver for presentation notification (predictability and speed)
2	Prior declaration and prior notification (predictability and speed)
3	Moment physical examination (predictability and speed)
4	Number of physical examinations (Customs supervision)
5	System-based approach (Customs supervision)
6	Dataset presentation notification (administrative flexibility)
7	Dataset supplementary declaration (administrative flexibility)

No decisive conclusion could be drawn as to which category of variables is most important in general. Listening to the majority of the interviewed experts and declarants, predictability, planability, and speed are crucial. At the same time, some of them think other categories are as, or even more important. Nevertheless, a ranked shortlist of categories was compiled, displayed in Table 2.

*Table 2 Ranked shortlist of categories of variables*

Rank number	Relevant category
1	Predictability of the supply chain
2	Administrative flexibility
3	Speed of the supply chain
4	Costs to import/export
5	Customs supervision

Finally, there proved to be a lot of similarities between the opinions of the Customs experts and the representatives of trade. However, in the ranking of the variables proved to be some differences. Maybe, this thesis helps in gaining more mutual understanding for each other's perspectives.

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## List of Abbreviations

ADR	<i>Algemene Douaneregeling</i> . Dutch decree of the <i>Staatssecretaris van Financiën</i> , the <i>Minister van Landbouw, Natuur en Voedselkwaliteit</i> and the <i>Staatssecretaris van Economische Zaken</i> of 14-7-2008
ADW	<i>Algemene Douanewet</i> : Dutch law of 3 april 2008: complete revision of Customs legislation
AEO	Authorized Economic Operator
AEO C	Authorized Economic Operator Customs simplifications
AEO F	Authorized Economic Operator Full. A combination of AEO C and AEO S
AEO S	Authorized Economic Operator safety and security
EIDR	Simplified Customs declaration procedure 'Entry in the Declarant's Records'
ENS	Entry summary Declaration
EPD	Electronic Periodic Declaration (or GPA)
EU	European Union
GPA	<i>Geautomatiseerde Periodieke Aangifte</i> (or EPD)
JIT	Just in Time
LCP	Local Clearance Procedure
LSP	Logistic Service Provider
ODB	<i>Overleg Douane Bedrijfsleven</i> : Structured formal consultation between Dutch Customs and Dutch trade.
OECD	Organisation for Economic Co-operation and Development
OECD TFI	OECD Trade Facilitation Indicators
PCA	Post Clearance Audit
SAL	Summary declaration of unloading
UCC	Union Customs Code: Regulation (EU) No 952/2013 (OJ L 269) of the European Parliament and of the Council of 9 October 2013
UCC DA	UCC Delegated Act: European Parliament and the Council of the European Union, 2013, Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code
UCC IA	UCC Implementing Act: Commission Implementing Regulation (EU) 2015/2447. 24 November 2015, laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (UCC IA).
UNESCAP	United Nations Economic and Social Commission for Asia and the Pacific
WB DB	World Bank Doing Business Indicators
WB LPI	World Bank International Logistics Performance Index
WEF GCR	World Economic Forum – Enabling Trade Index
WMS	Warehouse management system

# 1 INTRODUCTION

## 1.1 Problem definition

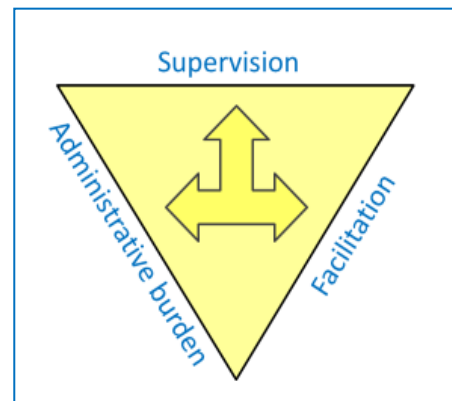
Art 3 of the Union Customs Code (UCC)<sup>1</sup> states the mission of Customs authorities. This article makes clear that Customs administrations are *primarily responsible* for the *supervision* of the Union's international trade<sup>2</sup>. At the same time these authorities are responsible for facilitating legitimate trade, by:

- contributing to fair and open trade and supporting legitimate business activity;
- contributing to the common trade policy;
- putting measures in place aimed at protection of the financial interests of the Union.

They do all of this while maintaining a proper *balance* between Customs controls and facilitation of legitimate trade. The balance between Customs supervision and facilitation is an interesting, yet complex issue for Customs administrations and trade. Balancing between two apparently adverse missions creates dilemmas, at the least. Additionally, a third and even more complicating element of potential tension exists. The regulations and procedures necessary to enable both Customs supervision and facilitation instigate possible administrative burden for trade.

The mission of Customs is special. Indeed, how is it possible to supervise and facilitate the subjects of supervision, at the same time. Supervision goes with administrative obligations and costs, and interventions in the flow of goods, while trade facilitation means simplification of administrative obligations and expediting speed and predictability of the flow of goods. A yawning gap seems inevitable. Schematically, these perspectives can be presented according to the model in figure 1.

Figure 1 Customs yawning gap



## 1.2 Research Question

In scientific literature, there has been much attention for the (macro)-economic indices and effects of trade facilitation. Simultaneously, there has been little attention for the business economic consequences of the dilemma. The ambition of this design research is to identify and rank variables that individual traders take into consideration when making an informed decision whether to implement a Customs facility or simplification. Evidently, more insight can be obtained when there is more knowledge about the way a declarant weighs the different variables in relation to the mentioned adverse perspectives:

- Administrative obligations and costs: the administrative burden.
- The associated supervision system: Customs supervision.
- The corresponding facilitations granted: Customs facilitation focused on expediting predictability and speed of the flow of goods.

<sup>1</sup> Union Customs Code: Regulation (EU) No 952/2013 (OJ L 269) of the European Parliament and of the Council of 9 October 2013

<sup>2</sup> Considering the scope of this research there is abstracted from the equally important element: ensuring security and safety of the Union and its residents, and the protection of the environment

Therefore, the following research question was formulated:

***Which variables effect the decision for traders whether to implement the facility 'Entry in the Declarant's Records' and how can these variables be ranked?***

Sub question 1: Which variables do experts of Customs and trade distinguish concerning the use of Entry in the Declarant's records (EIDR)?

Sub question 2: Is it possible to develop, based on these variables, a ranked shortlist of variables that gives insight in the importance of these variables and the perspectives Customs supervision, facilitation and administrative burden, and the extent to which these variables contribute to the informed decision of individual traders whether to implement EIDR?

### 1.3 Scope of the research

As the balance between Customs supervision, facilitation, and administrative burden is comprehensive, this research will be limited to the simplified Customs declaration procedure 'Entry in the declarant's records' (EIDR) and, to the relevant extend, the Customs procedures for which the use of EIDR is allowed.

Although the legislation concerning EIDR is the same throughout the EU, its practice and implementation differ. Therefore, the research will be limited to the Customs procedures and their practice and implementation in the Netherlands.

### 1.4 Scientific problem and relevance

Up to now, hardly any scientific research has been done concerning the elements that play a role for business when deciding how to arrange their logistical and administrative procedures from a Customs perspective. Moreover, no research has been conducted with respect to the weighting and business considerations of a trader concerning the choice between the financial, administrative, supervision and logistic consequences of implementing Customs simplifications and facilitations. There is no scientific research whatsoever regarding the elements that play a role when traders have to decide whether to implement the renewed legal elaboration on EIDR

The ambition of this academic research is to increase the insight from a business perspective on:

- the decision processes regarding the question whether to implement Customs facilitations and simplifications in general;
- the decision processes regarding the more specific question whether implementation of EIDR would be rational;
- the variables that play a role in these decision processes;
- the importance a declarant grants to the individual variables that play a role in the decision process.

Although the present research is not aimed at developing a model for Customs, the knowledge of variables important for trade in motivating whether to implement this specific Customs simplification may contribute to the way Customs arrange its declaration procedures and Supervision approach.

### 1.5 Research outline

Chapter 1 goes into some kernel concepts, essential to understand the elaborations in the next chapters. Chapter 2 elaborates upon the research methodology used and the research steps taken. Furthermore, chapter 2 substantiates the questionnaires and surveys used as well as the statistical analysis performed.

Chapter 3 describes the results of the comprehensive literature study aimed at identifying possibly relevant variables from scientific literature, resulting in a shortlist of categories of variables. Then, in chapter 4 and 5 the possible Customs declaration procedures and Customs supervision methods were unravelled resulting in two separate longlists of variables. Chapter 6 goes into the categorization and selection process, aimed at reducing and categorizing the longlists compiled in chapters 4 and 5, resulting in a reduced and categorized longlist of variables

In the next step made, elaborated upon in chapter 7, the results were submitted to Customs experts, using an unstructured questionnaire and a survey and resulting in a ranked shortlist. The end of the search process is described in chapter 8. There the ultimate products are displayed: a ranked shortlist of variables relevant for a declarant deciding whether to implement EIDR and a shortlist of categories of variables with the same purpose.

Finally, the conclusions, limitations and recommendations as well as the contributions to research and practice are gathered in chapter 9

## 1.6 Customs procedures and Customs declaration procedures

A Customs declaration is necessary to place goods under a Customs procedure, which, according to Tusveld (2015) makes it possible to suspend the levy of duties until the destination of the goods is known. The following Customs procedures are possible<sup>3</sup>:

1. Release for free circulation: This procedure is meant for goods destined for the EU market. After releasing the goods they are no longer under Customs supervision. When applicable, duties must be paid.
2. Special procedures, meant to minimize or suspend paying duties. The following special procedures are to be distinguished:
  - a. external transit: Under this procedure goods can be transported within the EU under suspension of Customs duties.
  - b. internal transit: This procedure can be used when goods are transported from one location within the EU to another via the territory of a non-EU-country.
  - c. Customs warehousing: This Customs procedure can be used to store goods under suspension of Customs duties.
  - d. free zones: This is a seldom used procedure, suspending duties when goods are brought and transported within a (geographic) zone.
  - e. temporary admission: This special procedure is used when goods are only temporarily imported.
  - f. end-use: a procedure that leads to lower or even absence of duties based upon international obligations or economic interests of the EU.
  - g. inward processing: When goods are brought into the EU to be processed here, suspension of duties is possible until the goods are brought in free circulation or are re-exported using this economic Customs procedure.
  - h. outward processing: This procedure mirrors inward processing. Goods are exported to non-EU territory to be processed there and subsequently return to the EU. Duties only have to be paid on the added value.
  - i. Export: when goods in free circulation are exported to non-EU territory, they must be declared for export.
3. Re-export, meaning that goods that were under suspension are brought outside the EU.

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<sup>3</sup> Articles 5 (16), 149, 150 and 210 UCC

If a declarant wants to place goods under any given Customs procedure, a Customs declaration has to be lodged<sup>4</sup>. By filing a Customs declaration, the declarant requests permission to place goods under a given Customs procedure. Using the Customs declaration, the Customs administration:

1. decides whether the request for placing the goods in a Customs procedure will be granted;
2. ascertains the applicable classification, origin and value of the goods and, when applicable, as a consequence the Customs duties to be paid;
3. assesses whether non-fiscal measures are applicable;
4. determines the guarantee needed;
5. carries out a risk analysis<sup>5</sup> and as a result possibly;
6. verifies the accuracy of the declaration.

The UCC distinguishes three separate Customs declaration procedures:

- The Standard Customs declaration procedure. This is the standard way of declaring goods. A complete declaration has to be lodged when the declarant wants to release the goods for free circulation, place them in a special Customs procedure, or export the goods.
- The Simplified Customs declaration procedure. In order to speed up the logistic process, it is not uncommon that a declarant wants to file a Customs declaration before all information and/or documents are available. To make this possible, the declarant is allowed to file a simplified Customs declaration<sup>6</sup>. This Customs declaration omits some of the particulars of the standard Customs declaration and/or the supporting documents that are required.
- Entry in the declarant's records, which is elaborated upon in the next paragraph.

## 1.7 Entry in the Declarant's Records in Brief

With its implementation on May 1<sup>st</sup> 2016, the UCC seems to introduce a new Customs declaration facility: '*entry in the declarant's records*' (EIDR)<sup>7</sup>. EIDR is a simplified Customs declaration procedure which allows the declarant to place goods under a Customs procedure without Customs involvement and without having to file a declaration to Customs right away. EIDR makes it possible for a declarant to lodge a Customs declaration when, and by entering the goods in its administration, typically the stock accounts (ERP-system). The transaction has to be recorded in the business administration at the moment of arrival (import), placing, or re-exportation of the goods. When entering the transaction in the records, the particulars of the "Customs declaration" must be at the disposal of the Customs authorities in the declarant's electronic system.

Currently, the predecessor of EIDR, the Local Clearance Procedure (LCP), is a widely implemented facility in the Netherlands. Due to the slow declaration systems in the nineteen nineties, the automation of the declaration management process resulted in undesired waiting times in the declaration process. At the time, LCP was an interesting facility for declarants as well as for Customs, as the facility sped up the logistic process and helped reducing unnecessary administrative burden. Additionally, a limited data set at the time of declaration was sufficient, although the complete data set should be available at the time of entering the goods in the records. Combined with the elimination of the obligation to actively present the goods at the moment of entry in the declarant's accounts, factually resulting in the absence of physical controls, the facility flourished.

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<sup>4</sup> Articles 5 (12) and 158 (1) UCC

<sup>5</sup> Article 46 UCC

<sup>6</sup> Article 166 (1) UCC

<sup>7</sup> Article 182 UCC

## 1.8 The prior Customs declaration

Under the UCC, it is possible to lodge a prior declaration. In contrast with all the Customs declaration procedures described above, the prior declaration can be filed before the goods have arrived and are presented to Customs. However, the goods have to be presented to Customs within 30 days after lodging of the Customs declaration or the Customs declaration is considered not to have been lodged<sup>8</sup>.

When a prior declaration is filed by an AEO holder, the declarant will be informed whether the declaration is selected for Customs control, even before the actual presentation of the goods. Usually, if no notification of selection for a Customs control has been received following the filing of a prior declaration, the AEO may rely on getting clearance immediately after presentation of the goods. However, there is always a possibility that a notification of selection for a Customs control is sent by Customs no earlier than upon presentation of the goods.

Presently, the prior declaration is not possible in combination with EIDR.

## 1.9 The Authorized Economic Operator (AEO)

An authorized economic operator (AEO) status is granted to economic operators in the EU upon application. The status can be granted after an initial audit or assessment performed or controlled by the Customs administration. An AEO is considered to be a trusted trader. There are different types of authorisations for this status<sup>9</sup>:

1. AEO C (for Customs simplifications). The status AEO C gives the right to use several Customs simplifications and results in several forms of facilitation, e.g. reduction of Customs controls and prior declaration followed by a prior notification.
2. AEO S (for safety and security). This status enables its holder to benefit from facilitation related to safety and security supervision, e.g. reduction of safety and security controls. For this thesis the AEO S status is irrelevant.
3. AEO F (for Full). This status combines the AEO C and AEO F status.

The authorization granted by one member state is accepted and valid in all member states of the European Union.

An AEO C status can be granted when the applicant meets up to the following criteria<sup>10</sup>:

- a. no records of serious or repeated infringements of Customs legislation and taxation rules, including no record of serious criminal offences relating to his economic activity;
- b. demonstration of a high level of operational control and control of the flow of goods. This can be concluded by an implemented system of managing commercial and, where appropriate, transport records, allowing appropriate Customs controls;
- c. financial solvency, the applicant must have good financial standing and be able to fulfil its commitments;
- d. sufficient practical standards of competence or professional qualifications directly related to the activity carried out.

*“An AEO C is entitled to:*

- benefit from specific types of simplifications on the basis of the recognition of the AEOC as long as the requirements related to a specific type of simplification provided for in the Customs legislation, are fulfilled;

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<sup>8</sup> Article 171 UCC

<sup>9</sup> Article 38 UCC

<sup>10</sup> Article 39 UCC

- more favourable treatment than other economic operators in respect to Customs controls, including fewer physical and document-based controls, with the exception of controls related to security and safety measures;
- prior notification in case of selection for Customs control;
- priority treatment if selected for control;
- request a specific place for such control<sup>11</sup>.

## 1.10 Administrative burden

According to Veiga, Janowski & Barbosa (2016), administrative burden represents: *“the costs to business, citizens and the administration itself of complying with government regulations and procedures”*. A well-known framework to calculate this burden is the Standard Cost Model (SCM), which defines administrative burden as: *“the costs imposed on business, when complying with information obligations stemming from government regulation”*. An expanded concept even adds *“all learning, psychological, and compliance costs that citizens face in their interactions with government”*.

The Action Programme of the (EU) high level working group on Administrative Burdens reported that an estimated 32% of the administrative burdens of EU origin felt by businesses in the Member States are in fact not caused by the requirements of EU legislation. They are the result of individual Member States to add regulation to required EU legislation (4%) or are a result of inefficient implementation (28%). Therefore, initiatives by individual Member States may realize sufficient effect, especially when administrative obligations and simplifications are implemented in an efficient way (High level group on Administrative Burdens, 2014).

Administrative burden has to be distinguished from *business as usual costs*, which refers to information that would be collected and processed regardless of the legal obligation to do so. Understandably, businesses prefer business as usual costs above administrative burden. Therefore, it is to be recommended to try to arrange administrative obligations in a way, that it does not cause unnecessary administrative burden. Within the scope of this thesis an example may be that businesses keep stock records. Evidently, using the entry in the stock records as a Customs declaration and linking this administration to an electronic presentation notification does not result in extra administrative burden (business as usual costs), apart from the initial investment (administrative burden).

The administrative costs experienced and calculated by a trader can simply be called *costs to import/export*. Generally, businesses' aim is to arrange their procedures in such a way that the positive effects on the logistic process exceeds the costs of import/export, or: their aim is to achieve a positive business case.

According to TNO, the cost reduction of innovative Customs procedures and digital document exchange could be calculated to about €200 million. Handling trade documents in the Netherlands alone costs about € 10,5 million. Digitalizing and the acceptance of digital documents will reduce costs, estimated to about € 75 million. Executing inspections at most logical and efficient moment and place in the supply chain and implementation of a system-based approach reduces costs by approximately € 15,5 million (scan control) and € 28,3 million (physical control) (Network trade compliance, 2014).

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<sup>11</sup> Paragraph 1.1 of the “Authorised Economic Operators Guidelines”; Approved by the ccc-gen (AEO subsection) on 11 march 2016



## 2 RESEARCH METHODS

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### 2.1 Research design

This research is aimed at constructing a ranked shortlist that advances our understanding of the elements businesses considers when deciding whether to implement a specific Customs facilitation or simplification. For this reason it may be seen as design science. Hevner, March, Park & Ram (2004) describe design science as *“a problem solving process”*. *“Knowledge and understanding of a design problem and its solution are acquired in the building of an artifact”*. They define seven guidelines, which will be discussed in this paragraph.

The problem to be solved by this research is the question whether a declarant should implement EIDR. This research will go into the business economic elements that play a role in this decision. The artifact to be constructed (guideline 1) is a ranked shortlist of relevant variables a declarant will or should take into account when making this decision. Paragraph 1.4 elaborates on the relevance of this study for science and practice respectively (guideline 2).

The third guideline concerns design evaluation. Within this study, there will be no real evaluation of the ultimate artifacts: the ranked shortlists. At the same time, the design process of this study, and every design process, *“is a sequence of expert activities that produces an innovative product”*, using a *“build-and-evaluate loop”* (Hevner et al. 20014: 78). In the present research, this loop has been conducted, meaning that every construction step is being evaluated by the next. The categorized and reduced longlist following desk research was used as input for the first interview round with the Customs experts. The results of the interviews led to a ranked longlist outlining the relevant variables. In the last step, the ranked long list was evaluated by representatives of trade, resulting in the ranked shortlist. This list was not validated, as it would be too time consuming. One of the recommendations following this research is to validate the ranked shortlist, most likely using a survey with substantial groups of representatives of trade in different roles in the supply chain.

This design science contribution of the research (guideline 4) concerns the methodology used to construct a ranked shortlist of variables, and the advance of the understanding of the elements that are relevant from the perspective of business deciding whether to implement a Customs simplification or facility, and more specific EIDR.

Guideline 5 demands research rigor, which is established in this research by rigorously developing the steps taken: the desk research conducted, the unstructured questionnaires and surveys used, the statistical methods used to analyse the results of the surveys, and the build-and-evaluate loop constantly applied. This design research will supplement to the knowledge-base.

Simultaneously, the build-and-evaluate loop shows the way this design was conducted as an iterative search process (guideline 6). A lot of different angles were used to construct the artifact, ranging from expert knowledge to desk research to possibly relevant academic macro-economic research and unravelling of conditions and directions from (European) Customs legislation.

Finally, guideline 7 concerns the presentation of the research, which is this thesis, reporting about the research conducted.



## 2.2 Research approach

The research was conducted in two main steps. First, desk research was conducted in order to obtain insight in the possibly relevant variables. This desk research focussed on three separate elements:

1. Literature study on academic publications on macro-economic effects of trade facilitation, resulting in a raw unprocessed longlist of variables. This longlist was analysed in order to eliminate irrelevant variables and categorize them. This resulted in a shortlist of categories of possible relevant variables following from desk research.
2. Unravelling of legislation and regulation upon:
  - Customs declaration procedures
  - Customs supervision instruments

This was done in order to identify the potential variables that may be relevant for a declarant in deciding whether to implement EIDR, which resulted in two longlists: the variables relevant to (1) Customs declaration procedures and to (2) Customs supervision instruments.

3. Combining these longlists and eliminating variables using general selection criteria. This resulted in a reduced longlist of possibly relevant variables.

The second step was to evaluate the identified variables and submit them to Customs experts and representatives of trade. To accomplish this, two interview rounds took place:

1. Interviews with Customs experts (from here on referred to as group 1), in order to compile a ranked longlist of variables.
2. Interviews with representatives of trade (from here on referred to as group 2), in order to be able to compile a ranked shortlist of variables.

In both cases, questionnaires with a combination of unstructured questions, and a survey were used. The unstructured questions were intended to identify variables relevant to the implementation of EIDR and the possible elements of implementation scenarios. The survey was intended to evaluate the extent to which the variables (and additionally, in case of the interviews with representatives of trade, the categories of variables) are relevant from a business perspective.

During the interviews separate questionnaires were used for each group. The input from group 1 was used to produce a ranked longlist of variables. This longlist was the basis for a questionnaire used for the interviews with group 2.

The respective questionnaires are to be found as appendix C. The interviews were recorded and a short report was made, which was validated by the interviewees (appendix D). For both questionnaires a test interview was conducted in order to test the usefulness of the questionnaire. As only slight changes were necessary, the information gathered in the test interviews was used as if they had been regular interviews.

In Table 3 the interviewed Customs experts (group 1) and their expertise is shown and in Table 4 the interviewed representatives of trade (group 2), the company they work for and the role they have within that company is shown.

*Table 3 Interviewed Customs experts*

Name	Working for:	Expertise
<b>L. Alewijnse</b>	Douane/Roosendaal	Expertise in all aspects of Customs, declaration procedures and supervision, especially LCP/GPA
<b>S. van Dijk</b>	Douane/Landelijk kantoor	Expertise in legal aspects concerning Customs declaration procedures and Customs supervision
<b>W. Visscher</b>	Douane/Landelijk kantoor	Expertise in Customs policy on procedures and Customs supervision
<b>R.E. van 't Hof</b>	Douane/Rotterdam Rijnmond	Expertise in Customs procedures, IT-audit and supervision, Especially audit file.
<b>E.J.A. Mutsaers</b>	Douane/Eindhoven	Expertise in Customs procedures and supervision, especially IT-audit and EIDR
<b>F.H.A. Heijmann</b>	Douane/Landelijk kantoor	Head of trade relations, expert on all aspects of Customs
<b>M.J.C.M. Stoop</b>	Douane/Landelijk kantoor	Manager Customs supervision, expertise in legal, policy and supervision aspects

*Table 4 Interviewed representatives of trade*

Name:	Function:	Company	Sort of company
<b>M. Heijnen</b>	Customs manager	Döhler GMBH	Production of juices and concentrates
<b>J. Bakker</b>	Head of Corporate Trade Compliance	NXP semiconductors Netherlands BV	Production of semiconductors
<b>E. Vennekens</b>	Global head of Trade & Customs	ASML group	Production of chips-machines
<b>R. van Engelshoven</b>	Senior advisor Customs and trade affairs	DHL global forwarding	Freight forwarder and Logistic service provider
<b>E. van Dinther</b>	Business unit manager	Vos distri logistics	Freight forwarder and Logistic service provider
<b>K. van Gool</b>	Customs manager and Customs expert	DB Schenker logistic Netherlands	Freight forwarder and Logistic service provider
<b>E. Witlox</b>	Director and Customs expert	Bonded Services Nederland	Freight forwarder and Logistic service provider
<b>B. van Leeuwen</b>	Customs manager and Customs expert	Customs connect Europe	Customs consultant

## 2.3 Academic argumentation for the analysis of the surveys

### 2.3.1 Survey used for Customs experts

The survey used for interviewing group 1 consisted of one table with variables originating from the reduced longlist of possible relevant variables. The survey was formulated in a way, that the interviewee was asked to score the variables assuming that:

- A specific aspect was implemented, for instance:  
*Can you indicate to what extent implementation of prior declaration and prior notification plays a role in your decision whether to implement entry in the declarant's records?*

- A specific aspect would increase or decrease, for instance:  
*Can you indicate to what extent:*
  - *more physical examinations or*
  - *more far-reaching conditions for the authorization of EIDR or*
  - *shorter waiting time**plays a role in your decision whether to implement entry in the declarant's records?*

As a result, the scores indicate the consequences of changing specific aspects or the value of these aspects for a declarant's decision whether to implement EIDR.

### 2.3.2 Survey used for representatives of trade

The survey used for interviewing group 2 contained two separate tables:

1. A table with variables originating from the ranked longlist of relevant variables from the interviews with group 1. This survey was constructed differently than the survey used for the first group. In this survey not only the variables identified were submitted to the representatives of trade, they were also asked to score all possible values of a variable. These values were identified by unravelling the Customs declaration procedures and the Customs supervision instruments (appendix B).  
 By doing so, the interviewees were asked to reflect on the importance of the different possible ways of implementing a specific variable on their decision whether to implement EIDR.
2. A table with five categories of variables, identified in the process of unravelling the Customs declaration processes, the Customs supervision methods, and the interviews with Customs experts (elaborated upon in paragraph 7). The interviewees were asked to rank these categories from 1 (most important) to 5 (least important).

### 2.3.3 Survey scales

Statisticians distinguish four levels of measurement of data collected from surveys. Stevens (1946) separated classification of scales measurement in four categories:

- 1) Nominal scale: The numerals are used only as labels or type numbers. Examples are the numbers on the shirts of football players, identifying the individuals, and the numbering of classes, using the categories merely as labels, like male-female, eye colour etc.
- 2) Ordinal scale: In this scale, the numbers are ranked in a mutual connected rate, indicating the order. Examples of this are army ranks, grades, and the scales used in opinion polls (strongly agree-agree-neutral-disagree-strongly disagree). In an ordinal scale, the order is clear, but the differences are not interpretable: strongly agree is not necessarily just as far above agree as agree is above neutral.
- 3) Interval scale: This scale is a quantitative one, as it uses numbers to indicate the ranking. In contrast to the ordinal scale, the interval scale reflects a nominal distance between them. An absolute zero is missing. Examples are the temperature measurements Centigrade and Fahrenheit and the IQ standardized test.
- 4) Ratio scale. This scale also uses numbers to reflect a nominal distance between the scale points. However, this scale class has an absolute zero, resulting in it being most commonly used in physics. Such a scale makes it possible for numerical values to be transformed by multiplying them by a constant. All other scale classes lack this possibility. Examples of a ratio scale are age, years of experience, distance etc.

It is difficult to establish a scale that measures the declarant's valuation of a single variable or value of variable when deciding whether to implement EIDR. An absolute calculation, using interval or even

ratio data, is not possible. Therefore, ranking the responses on an ordinal scale is the best possible way to draw a scientifically based conclusion.

For the surveys used interviewing the Customs experts as well as the representatives of trade, a Likert-scale was used. Originally, a Likert-scale was used to measure character and personality traits (Boone & Boone, 2012). Allen & Seaman (2007) state that Likert-scales nowadays are commonly used for surveys to rate subjects like customer perception, product quality and product performance. A common reason for using this scale is that it is complicated, if not impossible, to transfer qualities in quantitative measures suitable for data analysis. Likert-type items are ordinally scaled and therefore, suitable for this research.

Originally, Likert used surveys with five response alternatives and the individual questions were not analysed. Boone (2012) elaborated on the difference between Likert-scale questions and Likert-type questions in a survey. Likert type items are single, unique and stand-alone items using aspects of the original Likert-responses. A Likert-scale contains four or more Likert-type questions to be combined into one score during analysis, providing a quantitative measure. The researcher only uses this composited score.

Combining the items of the surveys used in this research to a Likert-scale is not significant, as the items in the present research are not interrelated. Therefore, a Likert-type questionnaire was used, resulting in analysing the responses to the separate items.

The research aims to rank the variables to their importance for a declarant deciding whether to implement EIDR. These variables can have both a positive and a negative effect on this decision. Therefore, the positive and negative effects in the analysis are merged by using the absolute value when ranking the variables. After all, if the scores are equal but positive in one case and negative in another, they both affect the decision whether to implement to the same extend.

In the research, a scale of seven alternatives was used in order to reach the upper limits of the scale's reliability, as recommended by Likert and others, defining a general rule to use as wide a scale as possible (Allen & Seaman, 2007).

This seven-point scale runs from -3 to 3, in order to establish results that, using absolute values, result in a ranked shortlist of variables relevant for a declarant deciding whether to implement EIDR. The interviewees were asked to score the importance of the variables on the reduced longlist on a scale from -3 to 3, as is explained in Table 5.

*Table 5 Scale used in the surveys*

Scales used in the surveys			
-3 (---)	Very strong reason not to implement	Very strong reason to implement	(+++)
-2 (--)	Strong reason not to implement	Strong reason to implement	(++)
-1 (-)	Minor reason not to implement	Minor reason to implement	(+)
0 (-/+)	Neutral, does not affect the decision whether to implement		

#### 2.3.4 Survey analysis

Recommended descriptive statistics, calculating the central tendency for an ordinal scale (Likert-type items) are the median and the mode. The mean is not suitable to rank the scores as it cannot be used in the statistical analysis of a Likert-type scale (Boone, 2012 and Allen, 2007). Therefore, the median and the mode were used to rank the variables. The mode was given the highest value in ranking. When two or more variables using the (absolute) mode were ranked ex aequo, the highest (absolute) median

was used first to further rank the variables. If both median and mode resulted in the same ranking, the (absolute) mean (from large to small) was decisive in the final indicative ranking. When two modes were found, the highest absolute mode was used. When three or four modes were found, no mode was assumed at all.

### 2.3.5 Combining the results of the unstructured interviews and the surveys

As only seven Customs experts were interviewed, the result of the analysis of the survey alone may only be seen as an indication regarding the significance of the variables. Nevertheless, combining the analysis of the results of the survey and the results of the unstructured interviews with the same Customs experts lead to a useable approximation of a ranked longlist of variables relevant for a declarant deciding whether implement EIDR. Although only seven Customs experts were interviewed, these Customs experts together represent a fast amount of knowledge from all relevant perspectives for the present research. All of the experts have a wide education and longtime experience in Customs and related matters. Together they represent almost, if not all aspects of (Customs) legislation, Customs policy, business economics, Customs supervision, Customs declaration procedures, Customs facilitation and simplification, and the present Local Clearance Procedure. Additionally, their antennae for the interests and preferences of trade is hugely developed resulting from their role in the very developed cooperation between Dutch Customs and trade, for instance within the ODB, as well resulting from their frequent policy and practical contacts with (representatives of) trade. Considering the above, it is fair to say that these Customs experts as a group are able to develop more than a simple indication, or even a useable approximation.

The conclusion drawn above for the group 1 cannot easily be extended to group 2. Here, eight representatives were interviewed, also using an unstructured questionnaire and a survey. The world of trade is multi-headed. In fact, there is no such thing as “one trade”. Within the scope of this research, businesses with very different roles in the supply chain exist and within those roles a wide variety of the way businesses are organized and operationally managed, exist. Therefore, the analysis of the survey results, in combination with the analysis of the unstructured interviews, cannot lead to a ranked shortlist that can be seen as fully representative for trade.

Nevertheless, the ranked shortlist resulting from the analysis is useful. Several roles within trade were interviewed, namely production companies, freight forwarders and logistic service providers. Together, they form a more or less representative group. Secondly, the ranked shortlist was compiled with respect to the distribution of mode and median. A higher distribution automatically causes a larger effect of varying the value of the particular variable. In other words: the effect of changing the way of implementing these variables has the largest effect on a declarant’s decision whether to implement EIDR.

Further research is recommendable, for example using a more extensive survey submitted to representative groups of companies, playing different roles within the supply chain. A comparison between the results of the distinct groups may be interesting for trade as well as for Customs.

It is then possible to take the different interests of distinct groups playing a role in the supply chain into account when developing new and renewed legislation, facilities and simplifications.

Supplementary, trade may learn from the validated best practices of colleagues playing similar roles in the supply chain. Finally, they might take into account the interests of traders playing another role in the supply chain.

## 3 REVIEW OF RESEARCH LITERATURE

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### 3.1 Introduction

In order to identify and rank the variables relevant for a declarant deciding whether to implement the simplified Customs Declaration Procedure Entry in the Declarant's Records (EIDR), several steps were taken. First, a review of relevant academic literature on macro-economic effects of Trade facilitation was carried out, trying to identify macro-economic variables that might be relevant from a business economics perspective. Subsequently, an *unprocessed* longlist of possible relevant variables was produced. Then, this unprocessed longlist was categorized. Ultimately, using several general selection criteria, a categorized reduced longlist of possible relevant variables remained. The big challenge here was, to identify the variables that really make a difference for business. In the next paragraphs these steps are elaborated upon.

The categorization and selection of variables and categories was carried out as desk research, applying selection criteria identified in paragraph 3.4. The results were not validated in this stage, as the collection of categories and variables is merely intended to acquire an indication of the relevant categories and variables. Only after reduction and stipulation of the variables in the next chapters will they be discussed with Customs experts and representatives.

### 3.2 Academic literature on indicators of trade facilitation

In academic literature, there has been a lot of attention for the macro economic effects of trade facilitation. At the same time, there has been little attention for the business economic consequences of Customs trade facilitation in the context of Customs supervision and related administrative burden. Moreover, there is no discussion on the effect of Customs-related transaction costs on the international trade intensity of firms. Substantial differences in these costs could, for example, be explained by the possibility to use simplified Customs procedures (Verwaal & Donkers, 2003).

In Ecorys final report of a study on identification and assessment of policies and measures to further increase EU-US trade and investment, Plaisier, Mulder, Vermeulen & Berden (2012) identified and prioritized the most important trade barriers for Dutch business using desk study and stakeholder consultation. Although most of the identified variables are out of scope for this study, some of them are useful.

In its final report on the study on the economic benefits of Customs Ecorys (2016) gathered a wide range of possible indicators on trade facilitation. Their dataset of 287 possibly relevant indicators originated from:

- World Bank Doing Business Indicators
- World Bank Logistic Performance Index
- World Bank Domestic Logistics Performance Index
- World Economic Forum Enabling Trade Index
- OECD Trade Facilitation Indicators Database

In contrast with the aim of the present study, the research mentioned was aimed at calculating the impact from improvements of the selected Customs-related indicators on trade between countries. Subsequently, the research had a macro-economic approach. Therefore, it is not possible simply to use these indicators. At the same time, macro-economical Customs related indicators may give direction in finding indicators from a business economics perspective.

### 3.3 Categories of indicators

From the literature mentioned above, a raw unprocessed longlist of variables was compiled. In total these publications resulted in over 300 more or less unique variables. To make a workable longlist, it was roughly categorized in ten categories, namely:

1. Administrative obligations and costs and Administrative simplifications. In this category variables were categorized that give insight in the administrative procedures, costs and simplifications.
2. Customs supervision. In this category, variables were categorized that give insight in the implemented supervision methods and the time needed for these forms of supervision.
3. Customs facilitation. In this category, variables were classified when they give apparent insight in the improvement of speed or predictability of the flow of goods, or when they are measures to increase speed and/or predictability.
4. Organisation of Customs and related inspection agencies. Several of the variables go into the organization of Customs and other inspection agencies.
5. General (Customs) legislation, rules and procedures. Legal and other regulative variables were gathered in this category.
6. Transparency and communication about Customs related matters by Government in general, Customs authorities and related inspection agencies.
7. Infrastructural elements. Improving trade volume is prominently influenced by the infrastructure in an area. The associated variables were taken into account in this category.
8. Macro-economic indices. Regularly, macro-economic effects of trade facilitation are made visible using indices. These indices are brought under this category.
9. Non-fiscal variables (pre-arrival, pre-departure, smuggling etc.). As the scope of this research excludes non-fiscal Customs related activities, a separate category was used for related variables.
10. Cooperation with other inspection agencies and Custom administrations. International and national cooperation of Customs authorities and other section agencies may increase the competitiveness of trade. Therefore, some of the variables relate to this category.

### 3.4 Criteria used to reduce the raw unprocessed longlist

A longlist of over 300 variables is not effective for this research. Therefore, desk selection of possible relevant variables is necessary. To do so, criteria as to whether a variable is potentially relevant or not had to be articulated. Out of the raw unprocessed longlist of about 300 variables, possibly relevant indicators were selected using criteria focussed on the question if a variable influences the decision of business to implement EIDR or not. The raw unprocessed longlist was reduced using the following criteria:

1. Scope: the variable has to be related to the scope of the present research. Variables concerning subjects that are out of scope of this thesis were excluded. More specifically, variables were excluded when:
  - They cannot be influenced by Customs authorities and/or Customs legislation and regulation. Therefore, excluded were variables referring to infrastructure, like the effect of (the quality of) the infrastructure in general and more specific of seaport, airport, road, rail, inland waterways, internet, but also fees and charges to be paid by trade to handle their shipments by partners in the supply chain.
  - They are related to non-fiscal Customs arrangements, like for instance pre-arrival and pre-departure, as these non-fiscal arrangements cannot be declared using the Customs declaration procedure EIDR.



2. Non-discriminating indicators. Variables were excluded when they are non-discriminatory as to this research. This is the case if their effect is the same in all Customs declaration procedures. As a result indicators were excluded concerning:
  - General (Customs) rules and procedures that do not affect the choice for a particular Customs declaration procedure. This mainly concerns subjects like tariff, classification, value, appeal procedures, reference prices, restrictions etc.
  - Activities of and cooperation with other inspection agencies. Normally, the Customs declaration procedure used does not affect the way in which these cooperation activities are implemented.
  - The organization of Customs and related authorities. This category is primarily focused on themes like organization of control delegation, legal procedures (appeal), integrity measures etc.
  - General transparency of and communication from Customs authorities concerning trade information, duty rates, import and export procedures, examples etc. However, some of the variables gathered in this category indicate other relevant elements, for example, when they concern (publication of) average clearance time and consultation with traders.
3. The indicator must affect a business economic choice. Macro-economic indicators that cannot be reduced to business economic choices were excluded. For instance the percentage of Authorized economic operators in the Netherlands. This category proved to be the largest one and only a few were considered to be possibly relevant.

### 3.5 Shortlist of categories of variables resulting from desk research

Where possible, separate indicators resulting in the same effect for this research were aggregated. To obtain a better overview and understanding of the variables, the variables were classified in three categories that appear to be most relevant. It is not a coincidence that the three most relevant categories prove to be the same as the themes recognized in paragraph 1.1.:

1. Administrative obligations and costs and Administrative simplifications  
This category may best be explained by one of the selected variables: Costs to import/export. Indeed, the extent of the costs to import/export is a product of business as usual costs and administrative burden. Not all costs are easy to quantify, as import and export procedures often are embedded in procedures that transcend these procedures.
2. Customs supervision  
This category consists of a variety of Customs supervision methods. Contrary to the category improvement of predictability and speed of the logistic process, these variables exclusively describe the (static) existence of a method or a further elaboration of the method.
3. Improvement of predictability and speed of the logistic process.  
This category may be best described by the two variables: time to import/export and implementation of facilitating procedures. Time to import/export perfectly defines the most important reason for trade to desire facilitating procedures. The speed and predictability of the logistic process is effected largely by some of the variables gathered in this category.

After categorizing the variables in these three categories the variables were subcategorized. As a result, a shortlist of categories of variables of two levels and remains. Table 6 displays this shortlist, together with possible relevant variables following desk research.

Appendix A shows all categories and relevant, irrelevant and aggregated variables resulting from desk research.



Table 6 Shortlist of categories of variables resulting from desk research

CATEGORIES	SUB CATEGORIES	VARIABLES
Administrative obligations and costs and Administrative simplifications	Costs to import/export	
	The possibility of Electronic Data Interchange	<ul style="list-style-type: none"> <li>- the Possibility of electronic submission of declarations, signatures, and supporting documents</li> <li>- the possibility of electronic clearance of the goods</li> <li>- the possibility of E-payment of duties and fees</li> <li>- the possibility of single window</li> </ul>
	The number of documents needed to import/export	
	Simplifications of Customs procedures	<ul style="list-style-type: none"> <li>- Simplification of trade documents</li> <li>- Compliance to international standards</li> <li>- Harmonization/equivalence of measures</li> <li>- Low documentary and data requirements</li> <li>- Reduction of time needed for approval</li> </ul>
	Authorization procedures.	<ul style="list-style-type: none"> <li>- Time needed to obtain authorization</li> <li>- Comprehensive or reduced guarantees</li> <li>- Possibility of a recapitulative declaration</li> </ul>
Customs supervision		Benefits of Authorized (economic) operator
	Use of risk analysis	
	Physical examinations	<ul style="list-style-type: none"> <li>- Percentage physical examinations of Customs declarations</li> <li>- Clearance time after physical inspection</li> <li>- Clearance time after filing of the presentation notification</li> </ul>
	Post clearance audits (PCA) and administrative controls	<ul style="list-style-type: none"> <li>- PCA implemented</li> <li>- Percentage of Customs declarations subject of PCA</li> </ul>
Improvement of predictability and speed of the logistic process	System-based approach implemented	
	Speed of the flow of goods	<ul style="list-style-type: none"> <li>- Limited/low rate of physical inspections</li> <li>- Clearance at the premises, when possible</li> <li>- Expedited Customs clearance/release time</li> <li>- Improvement of Customs clearance procedures</li> <li>- Reduction of time needed for approval</li> <li>- Deferred payment of duties, taxes, fees and charges</li> <li>- Release prior to final determination and payment of duties, when possible</li> <li>- (number of) multiple inspections</li> <li>- Examinations of perishables and non-perishables may be distinguished</li> <li>- Procedures that can be expedited electronically</li> <li>- Favourable place of inspection</li> </ul>
	Predictability of the flow of goods	<ul style="list-style-type: none"> <li>- Establishment of average release times</li> <li>- (Publication of) average clearance times</li> <li>- Prior declaration possible</li> <li>- Prior notification implemented</li> <li>- Advance rulings at the time of importation possible</li> <li>- Electronic advance release possible</li> </ul>

## 4 VARIABLES RESULTING FROM THE CUSTOMS DECLARATION PROCEDURE CHOSEN

### 4.1 Introduction

In paragraphs 1.6, 1.7 and 1.8 the Customs declaration procedures were introduced briefly. In this chapter these procedures will be elaborated upon. This further elaboration serves two purposes. Firstly, to increase the understanding of these procedures. Secondly, the identification of variables that might be relevant for a declarant deciding whether to implement EIDR.

### 4.2 General observations

In the Netherlands, all Customs procedures can be requested for, using the standard Customs declaration procedure. Using the simplified Customs declaration or EIDR is not possible for placing the goods in the Customs procedures internal and external transit<sup>12</sup>. For the Customs procedure free zone, a Customs declaration is not necessary<sup>13</sup>.

The main rule for all exchanges of information between economic operators and Customs authorities is the use of electronic data-processing techniques<sup>14</sup>. Of course, this also applies for the Customs declaration. Exceptions to this main rule are paper-based declarations<sup>15</sup>, oral declarations<sup>16</sup> and acts deemed to be a Customs declaration<sup>17</sup>. This research will abstract from the latter, because when EIDR is used, paper-based and oral declarations are not allowed.

In the Netherlands, standard or simplified Customs declarations are filed using the declaration management system AGS. Customs declarations for internal and external transit have to be filed in NCTS. Currently, the “*Geautomatiseerde Periodieke Aangifte*” (GPA) application is used for EIDR. It is the intention of Dutch Customs to use AGS in the future.

Table 7 shows the possibly relevant variables following from these general observations.

*Table 7 Recognized variables from Customs declaration procedures: General observations*

<b><i>Recognized variables from Customs declaration procedures: General observations</i></b>
Form of a Customs declaration (electronic or otherwise)
The Customs procedures the Declaration procedure applies for
The electronic declaration system to be used in The Netherlands

### 4.3 Authorizations for Customs declaration procedures

For filing a standard Customs declaration or a prior declaration an authorization is not needed, although, in the Netherlands, a registration is needed before an electronic declaration in NCTS or AGS can be filed<sup>18</sup>.

If a declarant uses a simplified Customs declaration occasionally, an authorization is not needed.

<sup>12</sup> Article 150 (2) UCC DA

<sup>13</sup> Article 158 (1) UCC

<sup>14</sup> Article 6 (1) UCC

<sup>15</sup> Articles 6 (3) UCC and 143 UCC DA: Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015

<sup>16</sup> Articles 158 (2) UCC and 135, 136 en 137 UCC DA

<sup>17</sup> Articles 158 (2) UCC and 138, 139, 140 and 141 UCC DA

<sup>18</sup> Paragraph 4.2.1 Handboek Douane (geldig vanaf 1 mei 2016)

When regularly used, an authorization is obligatory<sup>19</sup>. It will be granted when the applicant satisfies the following conditions<sup>20</sup>:

- a. No records of serious or repeated infringements of Customs legislation and taxation rules;
- b. Implementation of satisfactory procedures for the handling of licences and authorisations, including sufficient knowledge;
- c. Assurance that his employees are instructed to inform the Customs authorities when compliance difficulties are discovered and implementation of procedures for informing the Customs authorities of such difficulties;
- d. Satisfactory procedures have been implemented for the handling of import and export licences connected to prohibitions and restrictions.

An AEO (see paragraph 1.9) is considered for Customs simplifications to meet the conditions referred to in points (b), (c) and (d), provided its records are appropriate for the purposes of the placement of goods under a Customs procedure on the basis of a simplified declaration.

The distinction between occasional and regular is important. In the Netherlands, it is presumed that the use is occasional when the number of simplified declaration in average does not exceed 100 simplified Customs declarations per month.

To use EIDR an authorisation is necessary, granted when the following conditions are met<sup>21</sup>:

1. No records of serious or repeated infringements of Customs legislation and taxation rules;
2. Demonstration of a high level of operational control and control of the flow of goods. This can be concluded by an implemented system of managing commercial and, where appropriate, transport records, allowing appropriate Customs controls;
3. Sufficient practical standards of competence or professional qualifications directly related to the activity carried out.

An AEO C (see paragraph 1.9) meets with all conditions referred to above. No authorization will be granted when the goods are exempt from VAT and, when applicable, the goods are under excise duty suspension<sup>22</sup>.

Table 8 shows the possibly relevant variables concerning the authorization.

*Table 8 Recognized variables from Customs declaration procedures: Authorizations*

<b>Recognized variables from Customs declaration procedures: Authorizations</b>
Authorization needed.
Conditions for authorization

#### 4.4 Content of a Customs Declaration and moment of filing

The Customs declaration must contain all information necessary for the application of the provisions governing the Customs procedure for which the goods are declared<sup>23</sup>. The content of Customs declarations is worked out in annex B of the Delegated act of the UCC<sup>24</sup> and varies depending on the specific requested Customs procedure and are shown in Table 9.

<sup>19</sup> Article 166 (2) UCC

<sup>20</sup> Article 145 (1) UCC DA and article 39 (a) UCC

<sup>21</sup> Article 150 (1) UCC DA and 39 UCC

<sup>22</sup> Article 150 (3), (4) and (5) UCC DA

<sup>23</sup> Article 162 UCC

<sup>24</sup> Article 162 and 222 UCC and annex B UCC DA

*Table 9 Content of Customs declarations*

Customs procedure	Standard declaration	Simplified declaration	Prior declaration	EIDR
Release for free circulation	H1	I1	I2	I1
Customs warehousing	H2	I1	I2	I1
Temporary admission	H3	I1	I2	I1
Inward processing	H4	I1	I2	I1
End use	H1	I1	I2	I1
Export and re-export	B1	C1	C2	C1
Outward processing	B2	C1	C2	C1

Generally spoken, the content of the standard declaration is the complete dataset. The content of the declaration for simplified procedure and EIDR is reduced and the prior declaration is very reduced.

The minimum content of a simplified Customs declaration must include the information necessary for the procedure applicable. Therefore, the minimum required content of a simplified Customs declaration varies per Customs procedure. The minimum content of the dataset for EIDR is the same as the minimum dataset for the simplified Customs declaration.

The standard and simplified Customs declaration, as well as the entry in the records in case of EIDR, must be filed upon arriving of the goods. At the moment of filing a standard Customs declaration, the supporting documents required for the application of the provisions governing the Customs procedure for which the goods are declared must be in the declarant's possession. These documents must be provided to the Customs authorities when required and when necessary for Customs controls<sup>25</sup>. At the moment of filing a simplified Customs declaration, not all supporting documents required have to be in the declarant's possession. Nevertheless, the documents available must be provided to the Customs authorities when asked for and when necessary for Customs controls<sup>26</sup>.

The prior declaration can be filed before arrival of the goods. Upon arrival a standard or simplified Customs declaration has to be filed.

Table 10 shows the possibly relevant variables concerning the content of the declaration.

*Table 10 Recognized variables from Customs declaration procedures: Datasets*

<b>Recognized variables from Customs declaration procedures: Datasets</b>
Moment of filing declaration/entry in the records
Dataset declaration/entry

## 4.5 Acceptance of a Customs declaration

After receiving the Customs declaration it has to be accepted by Customs, provided that<sup>27</sup>:

- The goods to which the declaration refers were presented to Customs.
- The declaration complies with the conditions laid down in the UCC. In essence, this means that the Customs declaration is completely filled with all required information. Of course, this information has to be correct as well. To avoid acceptance of obviously or possibly wrong Customs declarations,

<sup>25</sup> Article 163 UCC

<sup>26</sup> Article 163 UCC

<sup>27</sup> Article 172 (1) UCC

the declaration management system in the Netherlands (AGS) can perform several automated acceptance checks.

The moment of acceptance of the Customs declaration by the Customs administration is to be used for the application of the provisions governing the Customs procedure for which the goods are declared and for all other import or export formalities<sup>28</sup>. The Customs debt on import incurs in case of placing the goods under the Customs procedures release for free circulation, end-use, and temporary admission with partial relief from import duty<sup>29</sup>. At this time a guarantee is required for potential or incurred Customs debts<sup>30</sup>.

If, after acceptance and risk analysis, the Customs administration decides not to verify the Customs declaration, the particulars contained in the declaration must be used for the application of the provisions governing the Customs procedure under which the goods are placed<sup>31</sup>.

The simplified Customs declaration is accepted, provided that the minimal required information is filled in and that the goods were presented to Customs. In case of EIDR, the Customs declaration is considered as having been accepted at the moment at which the goods are entered in the records. A prior declaration (before presentation of the goods) cannot be legally accepted, only technically, as legal acceptance cannot take place before presentation of the goods. Although the prior declaration is not legally accepted, it will be technically accepted by the declaration management system (In the Netherlands AGS). The legal acceptance of the declaration takes place when the ultimate (standard or simplified) Customs declaration is filed.

Table 11 shows the two possibly relevant variables concerning the acceptance of a Customs declaration.

*Table 11 Recognized variables from Customs declaration procedures: acceptance of a Customs declaration*

<b>Recognized variables from Customs declaration procedures: acceptance of a Customs declaration</b>
Conditions for acceptance of the declaration
Moment of acceptance of the declaration

## 4.6 Presentation of the goods

Presentation of goods means that the Customs authorities are notified of the arrival of goods. The goods must have arrived and have to be available for Customs controls at<sup>32</sup>:

- A Customs office. Every Member state has to determine the location (and competence) of the Customs offices in their territory<sup>33</sup>. If goods are presented at a Customs office this means the goods have to be physically present at the premises of this office.
- Any other presentation place designated by the Customs authorities. Customs may, if necessary, approve other places than Customs offices as places where goods can be presented<sup>34</sup>. These places, generally located at the premises of a company, are published by the Customs administration<sup>35</sup> and available for every declarant (not only for the trader whose premises the designated presentation place is located on).

<sup>28</sup> Article 172 (2) UCC

<sup>29</sup> Article 77 UCC

<sup>30</sup> Article 89 UCC

<sup>31</sup> Article 191 (2) UCC

<sup>32</sup> Article 172 (1) and 5 (33) UCC

<sup>33</sup> Article 159 (1) UCC

<sup>34</sup> Article 2:8a ADR

<sup>35</sup> Kantorenlijst Douane

- Any other place approved by the Customs authorities. Customs authorities may approve any other presentation place. In this case, the approval exclusively applies for the holder of the authorization.

The regulation for the presentation of goods declared by a simplified procedure and EIDR is identical to that of the standard Customs declaration.

The content of a notification of presentation of goods in the standard Customs declaration procedure is worked out in annex B of the Delegated act of the UCC<sup>36</sup> and is shown in Table 12.

*Table 12 Content of a presentation notification*

Presentation notification	Standard declaration	Simplified declaration	Prior declaration	EIDR
Release for free circulation	G3	G3	G3	I2
Customs warehousing	G3	G3	G3	I2
Temporary admission	G3	G3	G3	I2
Inward processing	G3	G3	G3	I2
End use	G3	G3	G3	I2
Export and re-export	G3	G3	G3	C2
Outward processing	G3	G3	G3	C2

Generally spoken, the content of the presentation for the standard and simplified declaration is rather extensive. The content of the declaration for EIDR is very reduced (equal to the dataset of the prior declaration).

Currently, in the Netherlands there is an almost complete waiver on presentation of goods using EIDR. In the future this will undoubtedly change. However, if EIDR is implemented, a waiver for presentation notification is still possible. On application, the Customs authorities may waive the obligation for the goods to be presented. That waiver may be granted when all of the following conditions are fulfilled<sup>37</sup>:

- The declarant is AEO C.
- The nature and flow of the goods concerned are known by Customs and justify the waiver.
- Customs has access to all information it considers necessary to make it possible to examine the goods when necessary. Particularly because of this condition, it is required for every authorization holder for EIDR to make provisions in its software to be able to send a notification of presentation to Customs.
- When entered into the records, the goods may no longer be subject to prohibitions or restrictions.

The waiver can be granted for all transactions, for certain goods or for a certain period of time.

Table 13 shows the possible relevant variables concerning the presentation of a Customs declaration.

*Table 13 Recognized variables from Customs declaration procedures: presentation of the goods*

<b>Recognized variables from Customs declaration procedures: presentation of the goods</b>
Dataset presentation notification.
Waiver for presentation notification
Form of presentation notification
Moment of presentation of the goods

<sup>36</sup> Article 162 and 222 UCC and annex B UCC DA

<sup>37</sup> Article 182 (3) UCC

## 4.7 The supplementary declaration

Normally, a simplified declaration is followed by a supplementary declaration. When the simplified Customs declaration lacks information, the supplementary declaration has to contain all the particulars necessary for the Customs procedure concerned. The declaration is made complete<sup>38</sup>.

The supplementary Customs declaration, along with the simplified Customs declaration, is presumed to be a single and inseparable instrument, valid from the moment of acceptance of the simplified Customs Declaration<sup>39</sup>. The Customs duties due are to be determined based on the situation on the date of acceptance of the simplified Customs declaration, but also by using the information of the supplementary declaration.

The supplementary declaration may be of a general, periodic or recapitulative nature<sup>40</sup>. In the Netherlands, only the general and recapitulative supplementary declarations are used.

In certain situations the obligation to file a supplementary declaration will be waived, more specifically:

- When the goods are placed under a Customs warehousing procedure<sup>41</sup>. In that case, the supplementary information will be available in the records of the warehouse.
- When the simplified Customs declaration concerns goods with a value and quantity that is below a statistical threshold<sup>42</sup>.
- When the simplified declaration already contains all the information needed for the Customs procedure concerned<sup>43</sup>.

In the case of a simplified declaration that omits certain supporting documents, the declarant has to see to it that the necessary omitting supporting documents are in his possession and at the disposal of the Customs authorities<sup>44</sup>.

The period of time covered by the supplementary declaration may not exceed one calendar month. Provided that payment has been guaranteed, the total amount of duty off all the goods released to one declarant during the fixed period may be covered by a single entry in the accounts at the end of that period. The time-limit for filing this supplementary declaration must be set by the Customs authorities and may not exceed 10 days from the end of the fixed period<sup>45</sup>. The supplementary declaration must be filed within 10 days after release of the goods, when the Customs authorities have to record the payable duties in the accounts<sup>46</sup>. The supporting documents omitted when the simplified declaration was filed must be in the possession of the declarant within the same time limit of filing the supplementary Customs declaration elaborated upon above<sup>47</sup>. This time limit may be extended but may not exceed 120 days from the date of the release of the goods. When the supporting document concern the Customs value, a longer time limit may be set.

An entry in the declarant's records and, when applicable, a presentation notification, is followed by a supplementary declaration. The supplementary declaration has to contain all the particulars necessary

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<sup>38</sup> Article 167 (1) UCC

<sup>39</sup> Article 167 (4) UCC

<sup>40</sup> Article 167 (1) UCC and

<sup>41</sup> Article 167 (2) (a) UCC

<sup>42</sup> Article 167 (2) (a) UCC

<sup>43</sup> Article 167 (3) (b) UCC

<sup>44</sup> Article 167 (1)

<sup>45</sup> Article 146 (2) and (3) UCC DA and 105 (1) second subparagraph UCC

<sup>46</sup> Article 146 (1) IA UCC and 105(1) first subparagraph UCC

<sup>47</sup> Article 147 (1) UCC DA

for the Customs procedure concerned<sup>48</sup>. The Customs duties due are to be determined based on the situation on the date of entry, also using the information of the supplementary declaration. The supplementary declaration may be of a general, periodic or recapitulative nature<sup>49</sup>. In certain situations the obligation to file a supplementary declaration will be waived, more specifically, when the goods are placed under a Customs warehousing procedure<sup>50</sup>. In this case, the supplementary information will be available in the records of the warehouse.

Table 14 presents the variables that may be relevant concerning the supplementary declaration.

*Table 14 Recognized variables from Customs declaration procedures: supplementary declaration*

<b>Recognized variables from Customs declaration procedures: supplementary declaration</b>
Dataset supplementary declaration
Form of a supplementary declaration
Conditions for waiver for supplementary declaration
Moment of filing supplementary declaration and/or possession of omitting supporting documents

## 4.8 Longlist of variables from Customs declaration procedures

Table 15 shows the longlist of variables identified in this chapter, together forming a Longlist of variables from Customs supervision instruments. Appendix B shows an overview of all identified variables with the possible implementation alternatives.

*Table 15 Longlist of variables from Customs declaration procedures*

<b>Longlist of variables from Customs declaration procedures</b>
Form of a Customs declaration
The Customs procedures the Declaration procedure applies for
The electronic declaration system to be used in The Netherlands
Authorization needed
Conditions for authorization
Moment of filing declaration/entry in the records
Dataset declaration/entry
Conditions for acceptance of the declaration
Moment of acceptance of the declaration
Dataset presentation notification
Waiver for presentation notification possible
Form of presentation notification
Moment of presentation of the goods
Dataset supplementary declaration
Form of a supplementary declaration
Conditions for waiver for supplementary declaration
Moment of filing supplementary declaration and/or possession of omitting supporting documents

<sup>48</sup> Article 167 (1) UCC

<sup>49</sup> Article 167 (1) UCC and

<sup>50</sup> Article 167 (2) (a) UCC



## 5 VARIABLES RESULTING FROM THE APPLICATION OF CUSTOMS SUPERVISION

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### 5.1 Introduction

Customs authorities are assigned to supervise the correctness, completeness and timeliness of the Customs declarations lodged. Not all Customs declarations prove to be correct. Therefore, a thorough system of Customs supervision has been established. According to the UCC<sup>51</sup>, Customs supervision is the “*action taken in general by the Customs authorities with a view to ensuring that Customs legislation [...] are observed*”.

Risk management is the fundament of the European system of supervision. Considering the enormous volumes of Customs declarations and cross border transport of goods, risk management is necessary. This makes it possible to come close to a 100% supervision of the flow of goods without having to check every individual Customs declaration and shipment (Heijmann, 2014).

If the risk analysis carried out concludes that an individual Customs declaration may be faulty, a choice has to be made in the way the risk should be covered. This choice can be made out of a wide arsenal of Customs control instruments available.

### 5.2 Customs risk management

The acceptance of a Customs declaration is the starting point of a new stage. Customs have to supervise the correctness, timeliness, and completeness of all declarations. As a result of the enormous volumes, Customs cannot check every individual declaration. Therefore, Customs are forced to perform risk management on the Customs declarations received. Risk management means the systematic identification of risks and the assessment of the likelihood of correct application of all obligatory measures. The latter is called risk analysis. In fact, risk analysis determines the likelihood that the received Customs declaration is correct and determines the impact and likelihood of possible non-compliance. Customs controls must be primarily based on this risk analysis, although random checks must be performed as well<sup>52</sup>, amongst other things aimed at validation of the risk management system. The specific risk, the likelihood, and the possible impact are the fundamental elements of selection profiles. Using electronic data-processing techniques, every Customs declaration is confronted with these selection profiles, resulting in the selection of Customs declarations that should be subject to further Customs controls.

Of course, the total volume of Customs declarations has to be supervised. Risk management makes it possible to do so without checking all Customs declarations manually. Therefore, a well-documented choice must be made which Customs declarations to check and which control instrument to use. Several factors play a role in determining whether Customs control is necessary to guarantee the correctness of a Customs declaration, the compliance of a declarant and, if necessary, which control instrument to use.

Fundament for risk analysis is the data received by Customs when a Customs declaration or a presentation notification has been received. Risk analysis considers:

- The actor. Relevant is the trustworthiness of the declarant and/or its principal. The concept of the Authorized Economic Operator (AEO) is very important, as an AEO is considered to be a trusted

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<sup>51</sup> Article 5 (27) UCC

<sup>52</sup> Article 46 (2) UCC

trader. Therefore, the AEO has to be granted some facilitation, including the reduction of the number of physical controls. In the Netherlands, this facilitation is elaborated upon by the enforcement vision, introducing a green flow of goods (Heijmann, 2014).

- Other supervision methods used (e.g. system-based approach, availability of audit files, post clearance audits etc.).
- The level of internal control measures implemented by and reported on by the declarant and/or its principal.
- The goods declared. The sort of goods, value, origin etc. and the consequential risks.
- The quality of the Customs declaration itself.
- The applicable Customs procedure, authorizations, simplifications and regulations.
- Specific risks, e.g. formulated by the EU.

Of course, the available Customs control capacity to perform the necessary steps in the physical control process is a factor in the decision to perform a physical control as well.

However, there are differences between the possible Customs declaration procedures:

- Standard procedure: the accepted Customs declaration in combination with the presentation notification is subject to the performance of risk analysis. The mandatory data set is the most comprehensive and more than sufficient for a thorough risk analysis by Customs.
- Simplified procedure: The accepted simplified declaration contains a reduced data set that must be sufficient for the application of the requested Customs procedure. Of course, this possibly influences the thoroughness of the risk analysis. Consequently, if the situation asks for it, extra risk analysis has to be carried out after receiving the supplementary Customs declaration.
- The standard or simplified procedure using prior declaration leading to a prior notification. The dataset of the prior declaration is extremely limited, resulting in poor risk analysis. Therefore, an extra risk analysis after filing the standard or simplified Customs declaration upon presentation of the goods is necessary.
- EIDR with a mandatory presentation notification. If a Customs declaration is lodged using EIDR, the declaration is considered to have been accepted at the moment the goods were entered in the records. As this entry itself cannot be the basis of risk analysis by Customs, the presentation notification will. Theoretically, a risk analysis can be performed on the presentation notification. However, the data set obligatory for this notification is extremely limited, the results will be very poor, primarily resulting in random checks. A further risk analysis can be performed on the supplementary declaration.
- EIDR with a waiver for a presentation notification: In this case it is not possible to carry out a risk analysis when the goods are entered in the records. Indeed, there is no notification send to Customs whatsoever. The risk analysis will be executed no earlier than after receiving the supplementary declaration, leading to the situation described above.

Table 16 shows the possibly relevant variables concerning the authorization.

*Table 16 Recognized variables from Customs supervision instruments: Risk management*

<b>Recognized variables from Customs supervision instruments: Risk management</b>	
Dataset used for risk analysis	
Moment of performing risk analysis	

### 5.3 Declaration processing and Customs controls

Declaration processing takes time. A declaration that is not selected for Customs controls is processed electronically in less than a second. When the declaration is selected for a Customs control, the processing time can be far higher. Although the lead-time is largely dependent on the possible selected Customs controls, there are some differences in lead-time of processing a declaration depending on the applicable Customs declaration procedure. Of course, when no Customs control can be selected because a waiver for a presentation notification is applicable, the processing time is short. Furthermore, when EIDR is implemented, the declaration has been processed when entered in the records. For trade, it is important that the lead-time is not too high, especially when the principal can only be invoiced after the declaration process is finished. Therefore, the realization of wanted lead-time for declaration processing is important as well.

Customs controls are specific acts performed by the Customs authorities to ensure compliance with the Customs legislation and other adjoining legislation<sup>53</sup>.

The framework of Customs controls has to meet three fundamental criteria<sup>54</sup>. The Customs controls selected must be proportional to:

- a. The likelihood and possible impact of the risk.
- b. The urgency of the necessary application of the Controls.
- c. The probable impact on trade flow and on Customs control resources.

Customs have a wide range of Customs controls to its disposal. It may carry out any control they consider necessary. Within the scope of this research, the following forms of Customs controls<sup>55</sup> are relevant:

- Physical examination: when physical examination of the goods is necessary, a physical control will be carried out (paragraph 5.4).
- Verification: Customs may verify the accuracy and completeness of (the information given) in a declaration or notification. Upon verification, Customs may decide not to release the goods at this time, avoiding the risk that the goods may not have been allowed to enter the EU because of safety, economic, health and/or environmental issues (paragraph 5.6.1).
- Documentary controls: Customs may check the existence, authenticity, accuracy and validity of documents that give proof to a declared procedure, origin, simplification etc. (paragraph 5.6.1).
- Administrative controls: examining the accounts of economic operators and other records (paragraph 5.6.2).

Table 17 shows the possibly relevant variables concerning declaration processing.

*Table 17 Recognized variables from Customs supervision instruments: Declaration processing*

<b>Recognized variables from Customs supervision instruments: Declaration processing</b>
Lead-time declaration processing
Realization of lead-time declaration processing

### 5.4 Physical examinations

Performing a physical examination means that the goods are physically examined. For this to be possible, the goods must be available. They cannot be released until the examination is completed.

<sup>53</sup> Article 5 (3)

<sup>54</sup> Article 46 (6) UCC

<sup>55</sup> Article 46 (1) and article 188 UCC

When a conclusion cannot be drawn instantly, Customs are allowed to take a sample that can be investigated and analysed more thoroughly by a specialist or, for instance, in a laboratory. The goods may be released after taking the sample if there is no other reason not to.

According to their annual report in 2016, the Customs administration of the Netherlands (*jaarrapport*, 2017, p13) processed about 25 million Customs declarations<sup>56</sup>. In this year, almost 500.000 physical controls were carried out.

Relevant elements for this research concerning physical examinations are:

- Selection for and moment of notification of a physical control (paragraph 5.4.1).
- Moment of the physical examination and response time (paragraph 5.4.2).
- Duration of the control: This is the time needed to carry out the physical control. The Customs administration of the Netherlands has not set a standard lead-time for carrying out a physical control. It just guarantees that it is committed to have the lead-time be as short as possible. Normally, there is no difference between the realization of lead-time in carrying out a physical control using the standard procedure, the simplified procedure or EIDR. There is no difference in duration of the physical control related to the different Customs declaration procedures.
- Number of physical controls (paragraph 5.4.4).
- Place of the physical control (paragraph 5.4.5).
- Time needed for Customs to release the goods (paragraph 5.5).

#### 5.4.1 Selection and notification of a physical control

Risk analysis on a Customs declaration can result in the selection of the declaration for a physical examination. If a shipment is selected for a physical control, the goods have to be available for this control upon arrival of the goods at a Customs office, or at a designated or approved location. Of course, the logistic flow will be interrupted, as the Customs officer that performs the physical control has to travel to the control location. Therefore, it is in the interest of the trader to be notified as soon as possible that a physical control is necessary. The continued transport of goods can be planned when it is clear that the goods are released. The goods will be released by Customs whenever the goods are not selected for a physical or other prior release control, or when the control has finished and there is no reason not to release the goods.

For the various possible Customs declaration procedures the effects differ:

- The standard and the simplified procedure. When these procedures are used, the trader is notified of a selection for a physical control when the goods are presented, the declaration is accepted and the risk analysis is completed and resulted in selection for physical examination.
- Prior notification following prior declaration. In the situation of a prior declaration followed by a prior notification, the notification of selection for a physical control can be sent before presentation of the goods. Of course, carrying out of the physical control can only take place upon arrival (and presentation) of the goods. Nevertheless, the prior notification allows the trader to plan the continuous transport before arrival of the goods.
- EIDR with a mandatory presentation notification. A presentation notification has to be sent. Risk analysis is possible, as is a selection for a physical examination. Depending on the content of the dataset used, in some cases this selection might be random. The notification of this physical examination will be sent upon receiving the presentation notification.
- EIDR with a presentation notification waiver. In those situations, the goods are not presented to Customs at all. Subsequently, risk analysis and selection for physical control is not possible. Of

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<sup>56</sup> Excise declarations included

course, Customs will have to arrange its supervision strategy in such a way that there can be sufficient assurance regarding the accuracy of the Customs declarations.

#### 5.4.2 Moment of the physical examination

The moment of carrying out the physical examination is normally as soon as possible after the declaration or the presentation notification was selected for Customs control. A prior declaration followed by a prior notification leads to a planable situation. In a consultation an appointment for time and place of the physical examination can be made. When a waiver for a presentation notification is applicable, there is no selection possible for a physical examination. There are situations that Customs wants to examine the goods nevertheless. As this cannot be done following a declaration or notification, Customs may do a periodic check on the goods stored in a Customs warehouse as well as execute reconciliation controls during which the accuracy of the records and the entries done is checked.

Finally, The Customs authorities and the authorized operator (EIDR or simplified procedure) can make arrangements concerning the moment physical examinations will be performed. This might be, for instance in another moment of the logistic process, for instance during transport or at the moment the goods are brought in the Customs warehousing procedure, instead of, for instance, after a declaration to release the goods for free circulation or re-exportation.

#### 5.4.3 Waiting Time

The waiting time is the time required for Customs to plan for and prepare the physical control and to arrive at the place the physical inspections will be carried out. In the Netherlands, the maximum waiting time for a physical control for a declaration is set on 150 minutes. This starts at the moment that, after notification of control, the required documents have been received by Customs (Customs administration of the Netherlands, 2016). There is no maximum waiting time set for a declaration using EIDR as in the Netherlands a full waiver is applicable for filing a presentation notification. Logically, if in the future this waiver will not be absolute anymore, the waiting time will be the same compared to using the standard and simplified declaration procedure. In case of a prior notification following a prior declaration, the waiting time is less important. Indeed, Customs can plan the physical examination before the goods are presented and can plan and notify the controls in advance.

#### 5.4.4 Number of physical controls

The number of physical controls is a result of the risk analysis carried out. As risk analysis should be neutral towards the Customs declaration procedure chosen, but merely a result of the risk management performed, the number of physical examination should not also be influenced by the Customs declaration procedure chosen. The same trader, declaring the same sort of goods in the same chain of custody, should be selected for the same number of physical examinations using different Customs declaration procedures. Of course there are differences, especially as a result of the absence of presentation notifications or the poor datasets the risk analysis must be based upon. Therefore, the number of physical examinations should be a non-discriminating variable. Nevertheless, the number of physical examinations may be influenced by the extent to which risk management is possible as a result of the differences in content of the respective datasets. Moreover, the number of physical examinations will be influenced by the extent to which the company is able to demonstrate that its control related to risks concerning tariff classification and/or identity of the goods is sufficient. As a result, Customs may partially base its supervision on these internal controls. While the form of the declaration procedure itself cannot cause differences in treatment, the extent to which the company

implemented its internal controls does. The condition set by Customs to the EIDR authorization may be of such a thorough nature, that it results in a high degree of certainty with Customs, and thus the risk analysis leads to a lower number of physical examinations compared to similar companies that have lower control standards implemented.

Although the number of physical controls itself is a non-discriminating variable, the conditions set to an authorization for EIDR may be a discriminating variable.

#### 5.4.5 Place of physical controls

The goods have to be available for Customs for physical examination<sup>57</sup>. If a physical examination is necessary, Customs decides where (and when) to examine the goods and inform the declarant of that place<sup>58</sup>. The declarant may ask for another place than a Customs office. This place can be:

- Any other presentation place designated by the Customs authorities. Customs may, if necessary, approve other places than Customs offices as places where goods can be presented<sup>59</sup>. These places, generally located at the premises of a company, are published by the Customs administration (Customs administration of the Netherlands, 2016b) and available for every declarant (not only for the trader whose premises the designated presentation place is located on).
- Any other place approved by the Customs authorities. Customs authorities may approve any other presentation place. In this case the approval exclusively applies for the holder of the authorization.

As the place of physical examination is not influenced by the declaration procedure chosen, the place of physical examination is a non-discriminating variable. Nevertheless, the place of the physical examination may be linked to the authorization EIDR. More specifically, if an authorization for EIDR is linked to an authorization for a place approved by Customs for presentation (and physical examination) of the goods, all physical examinations will be carried out at this location, leading to limited disturbance of the logistic processes.

#### 5.4.6 Recognized variables from physical examinations

Table 18 shows the possibly relevant variables concerning declaration processing.

*Table 18 Recognized variables from Customs supervision instruments: Physical examination*

<b>Recognized variables from Customs supervision instruments: Physical examination</b>
Physical examination possible
Moment of notification of physical examination
Moment of physical examination
Waiting time and achievement of this waiting time
Number of physical examinations
Place of physical examination

<sup>57</sup> Article 172 (1) and 5 (33) UCC

<sup>58</sup> Article 238 UCC IA

<sup>59</sup> Article 2:8a ADR

## 5.5 Release of the goods

A trader is not allowed to transport the goods until the goods are released by Customs. Until that moment, the goods have to be available for Customs controls. When the conditions for releasing the goods are fulfilled the declarant has to be notified of the release of the goods<sup>60</sup>. Normally, this will be done by an electronic release notification<sup>61</sup>.

Release of the goods does not mean that the goods are no longer under Customs supervision. Non-Union goods remain under Customs supervision until their status changes (Union goods), they are re-exported, or until they are destroyed<sup>62</sup>.

There are differences for the various Customs declaration procedures:

- Standard procedure. Here, the general rule is applicable. Customs will release the goods when<sup>63</sup>:
  - The conditions for placing the goods under the procedure concerned are fulfilled.
  - There are no restriction or prohibitions on the goods (anymore).
  - The Customs declaration has been verified or is accepted without verification. When a verification is on-going and the goods are no longer required for this verification they may be released.
  - An associated Customs debt has been paid or a guarantee that covers the Customs debt has been provided.
- Simplified procedure. When the simplified procedure is being used, the same conditions apply, except:
  - Provided that the simplified declaration contains sufficient information and sufficient supplementary documents are available to ascertain the placement under the desired Customs procedure, the goods may be released before the supplementary declaration has been filed or all mandatory supplementary documents are available.
  - Or, when the simplified procedure is being used and a comprehensive guarantee is provided, release of the goods may take place without monitoring the guarantee by the Customs authorities<sup>64</sup>.
- Prior notification following prior declaration. The same rules apply as with the standard and the simplified procedure.
- EIDR with a mandatory presentation notification. Here, the goods are considered to have been released at entering the goods in the records<sup>65</sup>. Moreover, in the authorization for EIDR a time limit for notifying the EIDR holder that a Customs control will take place may be set. Upon expiring of this time limit, the goods are considered to have been released unless a notification for Customs control has been send<sup>66</sup>. The conditions under which the release of the goods is allowed are set out in the authorisation<sup>67</sup>. Of course, all general obligations for release of the goods as mentioned above have to be met<sup>68</sup>. Supplementary, If EIDR is being used and a comprehensive guarantee is provided for, release of the goods may take place without monitoring the guarantee by the Customs authorities<sup>69</sup>.

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<sup>60</sup> Article 246 UCC IA

<sup>61</sup> Article 6 (1) UCC

<sup>62</sup> Article 134 (1) UCC

<sup>63</sup> Article 194 (1) UCC

<sup>64</sup> Article 195 (3) UCC

<sup>65</sup> Article 182 (3) UCC

<sup>66</sup> Article 235 (1) UCC IA

<sup>67</sup> Article 182 (4) and 195 (1) UCC

<sup>68</sup> Article 235 (2) UCC IA

<sup>69</sup> Article 195 (3) UCC



- EIDR with a presentation notification waiver. Theoretically, there is no difference to the situation where a waiver is not applicable. Nevertheless, their situation is different, as there will never be a Customs control following the entry in the records, as Customs is not informed of that fact upon entry. As a result, setting a time limit is meaningless.

The lead-time between filing a declaration and the notification that the goods are released or will be subject to Customs control is called the response time.

Table 19 shows the possibly relevant variables concerning declaration processing.

*Table 19 Recognized variables from Customs supervision instruments: Release of the goods*

<b>Recognized variables from Customs supervision instruments: Release of the goods</b>
Moment of release of the goods
Conditions for the release of the goods
Response time

## 5.6 Post-release controls

Customs does not have to carry out all necessary control activities before the goods are released. There are many reasons why a post clearance controls can be useful instead of a control before release of the goods. In essence, post clearance controls will be used when the availability of the goods is not necessary, as there is no discussion concerning the identity of the goods. Post clearance controls can be carried out in a more effective and efficient way. Surely, an audit afterwards is more efficient, as more declarations can be subject to the audit. At the same time, more information is often available some period of time after the importation of the goods.

After release of the goods, Customs may carry out different control activities<sup>70</sup>. Where physical examinations necessarily are carried out at the location of the goods, the presence of the goods is not required for post release controls.

Post-release controls can be divided in verification (paragraph 5.6.1) and administrative controls (paragraph 5.6.2).

### 5.6.1 Verification

Controls that are regularly executed at the Customs office are:

- Verification: Verification of the accuracy and completeness of a Customs declaration<sup>71</sup>.
- Documentary controls: the verification of the existence, authenticity, accuracy and validity of (a) supporting document(s).

Although both forms of Customs office differ, in this thesis both controls will be referred to as verification.

Sometimes, Customs will carry out verification before releasing the goods: prior-release verification. This is done when releasing the goods might lead to bringing unwanted goods into the territory of the Union. It goes without saying that these controls have a negative impact on the flow of the logistic processes.

<sup>70</sup> Article 48 (1) UCC

<sup>71</sup> Article 188 UCC



Customs may, and almost always will, require information and documents from the declarant before starting the controls.

Although verifications are similar in each Customs declaration procedure, there are differences:

- Standard procedure. Here, the general rule is applicable. Customs office controls will take place after releasing the goods and sometimes before releasing the goods.
- Simplified procedure. In this case, the Customs office control may be carried out following the simplified declaration, but after receiving the supplementary declaration as well.
- Prior declaration. When a Customs office control is selected following a prior declaration, a prior notification may be sent. In this case, the Customs office control can be carried out, or at least begin, before presentation of the goods: prior-release verification. As a result, the declarant has earlier certainty concerning the quality and acceptability of its (prior) declaration. Of course, a Customs office control can be carried out (again) after filing the subsequent standard or simplified and/or supplementary declaration (Smid, Poulain, Stokreef, Clausse, Huiden, & Lee, 2016).
- EIDR with a mandatory presentation notification. Here, the Customs office controls will be executed following the presentation notification or the supplementary declaration.
- EIDR with a presentation notification waiver. Of course, in this situation a Customs office control can only be carried out following the supplementary declaration.

### 5.6.2 Administrative controls

Control activities that are carried out after release of the goods using audit techniques can be divided in:

- Post-release audits. Examination of the accounts of the declarant in order to verify the accuracy and completeness of one or more Customs declarations or of other records related to the operations of the declarant in respect to the goods concerned or to prior or subsequent handling of the goods.
- Administrative controls. Examination/audit of the records and internal control systems of the company.

During an administrative control the records and/or the internal control systems of the company are examined. The legal base is article 48 of the UCC. The administrative control, or audit, is in many ways different from the Customs controls mentioned above. The most striking difference is the goal of the audit. As opposed to the Customs controls mentioned earlier, an administrative control usually does not focus on one or more individual Customs declarations. It mainly focuses on the administration and/or the internal controls of the declarant. It tries to assess whether the registration in the administration has led to acceptable Customs declarations overall.

There is a very significant difference in possible approaches of administrative controls. In the Netherlands, this difference is mainly related to the form of Customs supervision: horizontal or vertical.

Horizontal supervision means that the declarant and Customs base their relationship on transparency, understanding, and trust. The starting point is and remains the obligations based on laws and applicable regulations. The basis for this partnership is an implemented and working system of internal controls, internal audit, and external audit, amongst others for the preparation and presentation of acceptable Customs declarations. Other items that are part of this partnership are timely payment of Customs debts, and timely presentation of (potential) relevant issues concerning Customs regulation to Customs. In return, Customs will tune form and intensity of its supervision on the quality of the internal control, internal audit, and external audit of the declarant. An important notion is that, despite

the partnership, the supervision responsibility stays with Customs, yet Customs may decide to rely on the internal control measures implemented by the declarant.

Horizontal supervision primarily focuses on current events, though vertical supervision focuses on events in the past. Vertical supervision can be seen as the traditional approach of supervision, upon the end of a time period. Customs supervision aims to check if the administration and as a result the declaration filed are acceptable (Tax administration of the Netherlands, 2016).

In essence, there are no differences related to the execution of post-release audits between the different Customs declaration procedures. Of course, the number of post-release audits and possibly the moment they are carried out may be relevant from a business perspective.

### 5.6.3 Transaction and system-based approaches

Another relevant distinction goes largely along the same line as the distinction between horizontal and vertical supervision, namely the distinction between the system-based and transaction based approach.

The transaction based approach focuses on the individual transactions (in the past) and concentrates on checking whether they are correctly administered. This does not mean that all transactions have to be checked. Transaction based auditing can largely use statistical operations and can be supported by state of the art software, like process mining. Finally, transaction based auditing does not mean that the internal control procedures etc. are of no significance. They are, because without a judgement of the level of internal control, it is not possible to rely on the administration that is audited. Indeed, it is afterwards hardly possible to be sure whether the administration of a company reflects the real world when there is no way to rely on the internal control measures implemented by the declarant. Without extensive audit effort, transaction based supervision cannot rely on an audit alone (Tax administration of the Netherlands, 2016). Therefore, a relatively high amount of supplementary Customs controls is necessary. These supplementary Customs controls will be a combination of physical examinations, verification, and post-release audits.

The system-based approach bases its control activities on the level of implementation and effective functioning of its measures of internal controls, internal audit, and external audit. As a result, the amount of supplementary controls can be reduced analogically to the extent to which Customs may rely on this internal controls. In the Netherlands the status of AEO C is normally sufficient for a declarant to be treated system-based, resulting in a reduction of physical examination, verification, and/or post-release audits. The system-based approach is widely implemented by the Customs administration of the Netherlands.

If a trader requests a system-based approach, Customs will perform an initial audit. This initial audit has the objective to ascertain whether the internal control systems are sufficiently implemented and functioning to be able to implement a system-based approach. It also ascertains whether the declarants history in declaring goods and other (Customs) obligations gives reason for objections. Depending on the level of reliability of the declarant and its operational management, the level of Customs controls are adjusted. When the initial audit gives reason for a system-based approach, an agreement between Customs and the declarant will be established.

When a system-based approach is used. It has been said that the mandatory risk analysis is not performed. The opposite is true. By assessing the company thoroughly, an ultimate risk analysis is performed. Indeed, the Customs administration does not only assess the potential risks the trader has on Customs obligations following its operational management instruments, it also assessed the specific

risks its assortment of goods may bring along. As these risks are constantly monitored, constant Customs supervision based on initial and continuous risk analysis takes place.

As the execution of administrative controls is not related to the Customs declaration procedure but to the reliability of the declarant, there should be no differences. Nevertheless, the possibility of a system-based approach might be a crucial variable from a business perspective.

#### 5.6.4 Recognized variables from post-release controls

Table 20 shows the possibly relevant variables concerning declaration processing.

*Table 20 Recognized variables from Customs supervision instruments: Post-release controls*

<b>Recognized variables from Customs supervision instruments: Post-release controls</b>
Number of prior-release verifications
Number of post-release verifications
Number of post-release audits
System-based approach possible

### 5.7 Longlist of variables from Customs supervision instruments

Table 21 shows the longlist of variables identified in this chapter that form a longlist of variables from Customs supervision instruments.

*Table 21 Longlist of variables from Customs supervision instruments*

<b>Longlist of variables from Customs supervision instruments</b>
Dataset used for risk analysis
Moment of performing risk analysis
Lead-time declaration processing
Realization of lead-time declaration processing
Physical examination possible
Moment of notification of physical examination
Moment of physical examination
Waiting time
Number of physical examinations
Place of physical examination
Moment of release of the goods
Conditions for the release of the goods
Response time
Number of prior-release verifications
Number of post-release verifications
Number of post-release audits
System-based approach possible

## 6 COMPILATION OF A REDUCED LONGLIST OF POSSIBLE RELEVANT VARIABLES AFTER DESK RESEARCH

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### 6.1 Introduction

In the previous chapters several steps were taken. First, a categorization of variables from academic publications on macro-economic effects of trade facilitation has been conducted. Subsequently, using several general selection criteria, three categories of possible relevant variables were selected. Then, the possible Customs declaration procedures were unravelled. By unravelling these procedures, a wide range of differences in effects between implementation of the various Customs declaration procedures were identified. This resulted in a longlist of 17 possible relevant variables from a business perspective. Finally, the effects of the specific Customs declaration procedures on Customs supervision were unravelled, resulting in a longlist of, again, 17 variables that may be relevant from a business perspective. Now, the challenge is to identify the variables that really make a difference for business. The best way to get an answer on this question is to ask declarants. Additionally, a list of 34 possible variables, each with several different possible implementation alternatives, will most likely not result in a focused and workable result. Therefore, reduction of the long list to a workable level of the most relevant indicators is necessary. To establish such a shortlist, a number of well-defined selection and categorization criteria is necessary.

Selection criteria to be applied on the categorized variables were defined, an important step in the process of identifying the most relevant indicators. Indeed, the elimination of an identified variable from the longlist means it will not be taken into consideration when Customs experts and experts of trade give their opinion on the variables selected. Therefore, the elimination of variables in this stage of research has been done with ample reserve.

In essence, the question is whether a variable is relevant for the a declarant's decision whether to implement EIDR. Relevance itself is not a viable criterion. There have to be criteria that underline or contradict the relevance of a variable. The following criteria were used in the process of establishing a reduced longlist of relevant variables:

- Discrimination. A variable can only be relevant if the values the variable can adopt are discriminating. When all values in the perspective of the decision on hand are similar, the declarant will never base its decision on this variable.
- Impact. A variable only remains on the reduced longlist when the impact of the differences could affect the decision of the declarant. When the effect of the differences has no impact whatsoever, the variable is eliminated from the longlist.
- Redundancy. Some variables may lead to the same decision process. It is unnecessary to maintain a variable that is synonym to another variable on the reduced longlist. Sometimes this will lead to a choice between variables, other times a variables may be aggregated to one different formulated variable.

For the classification of the longlists that resulted after unravelling the Customs declaration procedures and Custom supervision methods, the classification criteria of the categorized longlist are used (for the underlying argumentation used for the classification see 3.4), being:

1. Administrative obligations and costs and administrative simplifications.
2. Customs supervision.
3. Improvement of the predictability and speed of the logistic process.

## 6.2 Administrative obligations and costs and administrative simplifications

The variables identified during unraveling of Customs declaration procedures and Customs supervision are classified according to the line of the identified sub-categories merged in the shortlist of categories of variables resulting from desk research (paragraph 3.5):

- Costs to import/export.
- The possibility of Electronic Data Interchange.
- The number of documents needed to import/export.
- Simplifications of Customs procedures.
- Authorization procedures.

### 6.2.1 Costs to import/export

As was concluded in the categorization and selection process resulting in the shortlist of categories of variables, costs to import/export may describe the category administrative obligations and costs maybe best. As *costs to import/export* is a subcategory, it should not be placed on the reduced and categorized longlist. Nevertheless, it is important to place it on this list, as it is likely very relevant for businesses deciding whether to implement (elements of) EIDR.

### 6.2.2 Authorization procedures

In this category the following variables from the longlist Customs declaration procedures and Customs supervision can be used/seen:

- Authorization needed.
- Conditions for the authorization.

These two variables are relevant from a business perspective, as meeting to this condition will go with administrative costs. Therefore, they will be taken in consideration in the decision whether to implement (elements of) EIDR. As the obligations to be met before an authorization is granted are different for the various procedures, or even absent, these variables are sufficiently discriminating. At the same time, it is not necessary to maintain both variables. Not applying for an authorization logically leads to using the standard procedure. Therefore, only *Conditions for the authorization for EIDR* are placed on the longlist.

### 6.2.3 The Possibility of Electronic Data Interchange

Several of the variables on the longlist belong in this sub-category:

- Form of a Customs declaration (electronic or otherwise).
- Applicable Customs procedures for an electronic declaration.
- Electronic declaration system to be used (in the Netherlands).

As the research is scoped to EIDR, paper-based and oral declarations are out of scope.

As a result, this complete sub-category is not relevant for a trader's decision whether to implement (elements of) EIDR.

### 6.2.4 The number of documents needed to import/export

The identification of variables from Customs declaration procedures and Customs supervision did not result in variables to be categorized in this sub-category. However, there is no reason to so as the number of documents needed does not depend on the Customs declaration procedure chosen. The number of documents that has to be available is the same in all declaration procedures and is as a result non-discriminating.

## 6.2.5 Simplifications of Customs procedures

This sub-category proved to be an important one, as a lot of indicators are to be classified in it:

- The dataset of the Customs declaration and the entry in the declarant's records. Because the extent of the datasets upon filing the declaration/entering in the declarant's records is reduced if the simplified Customs declaration procedure EIDR or a prior declaration is used, this variable has been put in the sub-category simplifications of Customs procedures. Additionally, when EIDR is used, the information does not have to be submitted, but only has to be available. Both considerations are potentially relevant for a trader's decision whether to implement EIDR, therefore *dataset declaration/entry* is placed on the reduced and categorized longlist.
- The presentation notification. This is an important procedural step in the Customs declaration procedures. Two variables have to be evaluated:
  - Dataset of the presentation notification.
  - Applicable conditions for the acceptance of the declaration.

These variables are important, as there is a huge difference in the extend of the dataset for the various Customs declaration procedures, and as a result for the acceptance of the declaration. One variable is sufficient for the declarant's decision whether to implement EIDR. Nevertheless, the variables can be aggregated to *dataset of the presentation notification*, as the differences as a result of the applicable conditions for the acceptance of the declaration almost solely concern the applicable dataset.

- The supplementary Customs declaration.

Normally, when a simplified Customs declaration procedure is used, a supplementary Customs declaration has to be filed. As the dataset of the supplementary Customs declaration in some cases differs, this might lead to relevant variables:

- Dataset for the supplementary Customs declaration.
- Form of a supplementary Customs declaration.
- Conditions for the waiver for a supplementary Customs declaration.
- Moment of filing the supplementary Customs declaration and/or possession of omitting supporting documents.

The relevance of the variable dataset for the supplementary Customs declaration might be lower than the dataset of the presentation notification, still it may be relevant for the decision whether to implement EIDR. The same applies for the form of a supplementary declaration, although the possibilities are the same for all simplified procedures, the relevance of this indicator results from the fact that the national Customs authorities may decide which form is possible in which Customs declaration procedure. In other words, there may be differences working out the form of supplementary declaration between the various Customs declaration procedures. Both *dataset for the supplementary Customs declaration* and *form of a supplementary Customs declaration* deserve a place on the reduced and categorized longlist.

The other two variables mentioned are largely non-discriminating. The conditions for the waiver for a supplementary Customs declaration are so much similar, that it will hardly ever effect the decision of the declarant whether to implement EIDR. The same can be said for the moment of filing the supplementary Customs declaration and/or possession of omitting supporting documents.

## 6.3 Customs supervision

Several of the identified variables can be categorized in the second category, Customs supervision. The sub categorization resulting from the identification and categorization were used to sub categorize the

variables identified in the Customs declaration process and the Customs supervision methods (paragraph 3.5):

- Use of risk analysis.
- Physical examinations.
- Post clearance audits (PCA) and administrative controls.
- System-based approach implemented.

### 6.3.1 Use of risk analysis

The use of risk analysis is mandatory. Of course, it is necessary to have sufficient data to conduct a thorough risk analysis. As the performing of risk analysis is not possible in every Customs declaration procedure and the dataset upon which the analysis has to be conducted shows huge differences, the following variables might be relevant:

- Performing risk analysis.
- Dataset used for performing risk analysis.
- Moment of performing risk analysis.

Although these variables are very relevant in the process of supervision, it is decided not to place them on the reduced longlist. No matter how much relevance there may be, the variables are relevant for the Customs authorities exclusively. After all, business is not interested in the question whether Customs performs risk analysis. They are merely interested in the result of the risk analysis, namely whether the declaration is selected for Customs control and which sort of Customs control. All possible Customs controls, prior and post clearance, are identified as variables and will be elaborated upon hereafter.

### 6.3.2 Prior release controls

The prior release controls are the controls with the highest possible impact on the smooth flow of the goods. Surely, as a result of the selected prior release control, the goods will not be cleared until Customs decides to clear them. Especially when a physical examination has to be carried out, this will not happen before completion of the control. Needless to say, variables concerning prior release controls are very relevant. From identifying variables regarding prior-release controls, the following came forward:

- Physical examination.  
Both the variables:
  - Possibility of a physical examinations and;
  - Number of physical examinations;are relevant and discriminating. However, since the number of physical examinations carried out gives an indication whether physical controls are carried out or not, both variables are aggregated to one variable, namely *number of physical examinations*.
- Prior-release verification.  
Carrying out of prior-release verification has less impact on the logistic flow because normally it does not lead to physical examination and associated transportation of the goods to the control location, no matter how close to the normal storage. Notwithstanding the latter, prior-release verification detains the logistic flow. After all, the declarant has to wait for continuous transportation until the goods are released. Therefore, *number of prior-release verifications* is a relevant variable that deserves a place on the reduced longlist.



### 6.3.3 Post release controls

Finally, Customs perform controls after release of the goods. There is a large variation of possible Customs control methods, merged in two types of controls: the post-release verification, focused at one declaration, and the post-release audit, targeted at a collection of declarations using audit techniques. As the Customs authorities may vary in the way these control instruments are implemented according to the applicable Customs declaration procedure, the associated variables might be relevant:

- Post-release verification.

Two variables were identified:

- Moment of carrying out post-release verification.
- Number of post-release verifications.

After all, the carrying out of a post-release control does not affect the logistic process. Therefore, the moment they are conducted seems to be irrelevant for the decision whether to implement EIDR. The number of post-release verifications, however, could be relevant as it is a bother for business, and the amount of interventions may differ depending on the applicable Customs declaration procedure. Therefore one variable is placed on the reduced longlist: *Number of post-release verifications*

- Post-release audits.

The same counts for post-release audits, with a slight difference: the amount of audits usually is far lower than the amount of individual verifications. However, the burden for the company is far higher, as performing an administrative control at the premises of the business demands availability of rather expensive personnel. The two variables:

- Moment of carrying out post-release audit, and;
- Number of post-release audits;

lead to one input on the reduced longlist: *Number of post-release audits*

- System-based approach.

As the application of a system-based approach, or at least the effect in practice of a system-based approach, in the various Customs declaration procedures is not necessarily the same, this variable deserves a place on the reduced longlist: *System-based approach possible*

## 6.4 Improvement of predictability and speed of the logistic process

One of the deciding factors for business to decide to implement EIDR is the effect of this Customs declaration procedure on speed and predictability of the logistic process. Several of the variables identified can be categorized in one of these sub-categories (paragraph 3.5):

- Speed of the flow of goods.
- Predictability of the flow of goods.

### 6.4.1 Speed of the flow of goods

The variation in speed of the logistic processes as a result of the choice of a Customs declaration process normally should be very small. Surely, the Customs declaration procedure chosen should not be the reason to vary in dealing with declarations selected for Customs controls, but the trustworthiness of the declarant and/or its principal. Nevertheless, in the process of identifying variables some autonomous differences showed up:

- Waiting time.

Waiting time from the moment of notification of a physical examination and the start of the execution is an important factor influencing the speed of the flow of goods. However, differences



should hardly arise from the applicable Customs declaration procedures. Therefore, this variable is eliminated from the list.

- Response time.

The variable “response time” seems to be very relevant. Surely, the time needed for the Customs administration to release the goods when the declaration is not selected for Customs control influences the speed of the flow of goods. Therefore, *response time (release of the goods)* belongs on the reduced longlist.

- Conditions of the release of the goods.

In the diverse Customs declaration procedures several differences in conditions for the release of the goods are applicable. As all of these differences are a result of the applicable procedure, and the distinct effects are covered by other variables on the reduced longlist (e.g. before filing a supplementary declaration is covered by the moment the physical examination takes place). As a result, this variable is redundant and will not be placed on the reduced longlist.

- Lead-time declaration processing

As there may occur differences between the various Declaration procedures regarding the time Customs needs for processing the declaration, this variable may be relevant for businesses to decide whether to implement EIDR. Therefore, *lead-time declaration processing* is placed on the longlist.

#### 6.4.2 Predictability of the flow of goods

Predictability of the flow of goods seems to be an important angle from the perspective of a trader. From the variables gathered by unravelling Customs declaration procedures and Customs supervision methods several variables:

- Waiver of the presentation notification.

An important feature of the present application of the Local Clearance Procedure in the Netherlands is the almost complete waiver for the presentation notification. In the future, the extent of this waiver is not obvious. Therefore, the evaluation of the variables identified for this theme are important:

- Waiver for presentation notification possible.
- Form of waiver for presentation notification.

As said, these variables seem to be very important, as a waiver for a presentation notification means that there will hardly be any disturbance in the logistic flow. Therefore, the form of the waiver is relevant, as it may be deciding for a declarant in his weighting of the factors relevant for the decision whether to implement EIDR. In fact, the form of presentation notification is merely an indication for the extent of the waiver (complete, partial or no waiver). Therefore the variables can be aggregated and only one will be placed on the reduced longlist: *Waiver for presentation notification*.

- Prior declaration followed by prior notification.

Prior declaration is only possible in the standard and simplified procedure. When EIDR is used, prior notification is not possible. As implementation of the prior notification is hardly useful without implementing prior verification in some form, the variables can be combined. As the differences between the declaration procedures seem to be rather important for businesses deciding whether to implement EIDR, *prior declaration and prior notification implemented* deserves a place on the longlist.

- Place of the physical examination.

Where the physical examination takes place may be rather non-discriminating as in all procedures arrangements concerning the place of physical examinations can be agreed. Nevertheless, the

variable may be relevant. Surely, an authorization for a simplified procedure (EIDR included) makes arrangements concerning the place of physical examination more predictable and therefore it is placed on the reduced longlist: *Place of the physical examination*.

- Moment of physical examination.

The moment of execution of a physical examination is not the same in all procedures. Moreover, when an authorization has been granted for a simplified declaration procedure (simplified or EIDR) arrangements concerning the moment of execution in the logistic process, notwithstanding the normal procedures, can be made. As a result, this variable is a relevant one and is placed on the reduced longlist: *Moment of physical examination*.

- Moment of acceptance of the declaration and presentation of the goods.

Three variables concern formal moments:

- Moment of presentation of the goods.
- Moment of filing declaration/entry in the records.
- Moment of acceptance of the declaration.

The moment of presentation of the goods is a non-discriminating variable as the presentation of the goods in all cases takes place at the moment the goods arrive. The moment of filing the declaration differs, but has no consequences, as the presentation of the goods is far more important. Finally, the acceptance of the declaration has no impact. Consequently, these variables are not placed on the longlist.

- Advance rulings possible.

One of the variables identified by studying academic literature on macro-economic effects of trade facilitation, especially regarding predictability of the flow of goods, was not recognized unravelling the Customs declaration procedures and Customs supervision methods. Nevertheless, the possibility to realize advance rulings likely is important in the decision of the declarant whether to implement EIDR. Advance rulings are rulings or agreements with the declarant concerning the identity and resulting fiscal handling of goods in the assortment of the declarant or its principal. Of course the company must have implemented such an internal control system that Customs may rely on the accuracy of the declaration done. When Customs allows advance rulings, a declaration concerning those goods will not be selected for Customs control or the number of selected declarations will be gravely reduced. As advance rulings will probably sooner be allowed when EIDR is being used than when the standard or simplified procedure is used, this variable has to be placed on the reduced longlist: *Advance rulings possible*.

- Realization promised waiting time

Unravelling the Customs declaration procedures and Customs supervision methods did not come up with a potential relevant variable concerning the realisation of promised waiting, response and processing times. The literature study on academic literature on macro-economic effects of trade facilitation did not either, but some references to the importance of this variable could be found. Nevertheless, not only the speed of response, waiting and declaration processing time is important for a declarant. The extent to which Customs achieve the promised times is relevant as well. Surely, a company prefers slightly less speed, when that means that it can rely on that promised speed. When a declarant can rely on the speed promised, he can better plan continuous transport. Therefore, this variable is placed on the reduced longlist: *Realization of promised response and waiting time*.

- Achieving promised lead-time declaration processing

The same may count for the by Customs promised lead-time for declaration processing. Especially when the declarant represents a principal, the predictability (and of course speed) concerning declaration processing by Customs is possibly a factor that plays a role in the decision of the declarant whether to implement EIDR: *Realization of promised lead-time declaration processing*.

## 6.5 Recapitulation: the reduced and categorized longlist

The process of categorizing and reducing the longlists of variables from Customs declaration procedures and Customs supervision instruments has led to a reduced and categorized longlist of possible relevant variables from a business perspective. Using these variables, a questionnaire has been produced that is used to structure the interviews of Customs experts in order to get insight in their opinion on the relevance and weight of the variables identified. The reduced longlist of possible relevant variables is shown in Table 22.

*Table 22 Reduced and categorized longlist*

<b><i>Reduced and categorized longlist</i></b>
Costs to import/export (administrative)
Conditions for the authorization for a simplified Customs declaration procedure (administrative)
Dataset Customs declaration/entry in the declarant's records (administrative)
Dataset of the presentation notification (administrative)
Waiver for presentation notification (speed and predictability)
Dataset for the supplementary Customs declaration (administrative)
Form of a supplementary Customs declaration (administrative)
Form of a presentation notification (administrative)
Number of physical examinations (Customs supervision)
Number of prior-release verifications (Customs supervision)
Number of post-release verifications (Customs supervision)
Number of post-release audits (Customs supervision)
System-based approach possible (Customs supervision)
Response time (speed and predictability)
Lead-time declaration processing (speed and predictability)
Prior declaration and prior notification implemented (speed and predictability)
Place of the physical examination (speed and predictability)
Moment of physical examination (speed and predictability)
Advance rulings possible (speed and predictability)
Realization of promised response and waiting time (speed and predictability)
Realization of promised lead-time declaration processing (speed and predictability)

## 7 COMPILATION OF A RANKED LONGLIST BASED ON CUSTOMS EXPERTS OPINIONS

### 7.1 Introduction

After the compilation of the reduced longlist, Customs specialists were interviewed in order to further reduce and rank the longlist before it will be submitted to representatives of trade. The results of the interviews lead to a ranked longlist of variables from a business perspective, supposedly relevant for businesses when deciding whether to implement the Customs declaration procedure EIDR. The result of the interviews and following analysis is a compilation of a ranked longlist of relevant variables, from a business perspective.

### 7.2 Ranking the variables using statistical analysis

*Table 23 Ranking the variables based on the surveys filled in by Customs exports using mode and median*

Variables	ABS Mode	ABS Median	ABS Mean	+/-
Moment of physical examination	3	3	2,71	+
Realization of promised waiting time	3	3	2,43	+
Place of the physical examination	3	3	2,43	+
Prior declaration and prior notification: implemented	3	2	2,43	+
Number of physical examinations	3	2	2,29	-
System-based approach possible	3	2	2,14	+
Waiting time	2	2	2,43	+
Realization of promised lead-time declaration processing	2	2	2,14	+
Costs to import/export	2	2	2,14	-
Waiver for presentation notification: Full	2	2	2,00	+
Lead-time declaration processing	2	2	2,00	+
Waiver for presentation notification: Partial	2	2	1,86	-
Waiver for presentation notification: No waiver	2	2	1,57	-
Number of prior-release verifications	2	2	1,57	-
Periodicity supplementary declaration: customized	2	2	1,43	+
Use of an audit file: possible	2	2	0,71	+
Dataset for the supplementary declaration: customized	2	1	1,00	-
Form of a presentation notification: per article	2	1	1,00	-
Dataset of the presentation notification	1	1	1,43	-
Form of a presentation notification: aggregated	1	1	0,57	-
Conditions for authorization EIDR	1	1	1,29	-
Conditions for authorization simplified Customs declaration	1	1	1,29	-
Advance rulings: possible	0	1	1,14	+
Number of post release audits	0	0	0,57	-
Number of post release verifications	0	0	0,43	-
Periodicity supplementary declaration: monthly	0	0	0,14	+

The survey results were analysed in conformity with the elaboration in paragraph 2.3. The results are shown in Table 23, using the absolute values of the median, the mode, and the mean. The last column indicates whether the variable has a positive or a negative effect on the declarant's decision whether to implement EIDR.

### 7.3 General observations from unstructured interviews

All Customs experts interviewed have doubts as to whether EIDR is future-proof, from a business perspective. Once, the facility Local Clearance Procedure (LCP) was a highly desired simplification, as the increasing volumes of trade resulted in enormous amounts of paper-based reports from declarants to Customs and vice versa. Logically, when automation became possible, these messages were converted in electronic messages. Then, the borders of technology were touched. The high volumes in combination with the slow and unreliable IT systems of that time caused costly delays in the flow of goods. Manual handling and selection of presentation notifications by the declarant was, as a result of the large numbers, very time-consuming. A partial waiver (notification for some goods and not for others) meant manual selection by the declarant and a lot of extra work.

To cope with these problems, in the Netherlands the '*Geautomatiseerde Periodieke Aangifte*' (GPA) was developed, which at this very moment is still operational. The GPA is a system that automated (parts of) the Local Clearance Procedure and makes it possible to electronically file a monthly supplementary declaration consisting of all transactions of the past month. As, in fact, a full waiver for presentation notification was granted to all licensees of the GPA, total logistical freedom was established. Surely, this system equals smooth clearance and hardly ever any logistical disturbance.

As a result of the enormous technological progress, trafficking messages using modern Customs declaration IT systems is a matter of seconds. Therefore, the use of the standard or simplified Customs declaration procedure is no longer a problem for the declarant. Combined with stricter legal obligations regarding the (full) waiver for a presentation notification and a legally stronger focus on the availability of the minimum data set at the time of entering the goods in the records, implementation of EIDR is supposedly less interesting from a business perspective.

Another general observation is that all interviewed experts referred to the cost-benefit analysis a declarant will perform, before deciding whether to implement EIDR (often referred to as the need to have a business case). Stoopen<sup>72</sup> referred to the "*Leitmotif of Economic Customs procedures*": the legal requirement<sup>73</sup> that there must be an economic advantage for trade to apply for an economic Customs procedure, combined with the restriction that the associated Customs supervision effort must be proportional to that advantage. Although this consideration is not legally prescribed when issuing an authorization for EIDR, calculating that economic advantage is what a company should do in order to be capable of making an informed decision regarding the implementation of EIDR. Van Dijk<sup>74</sup> wonders if declarants "*still need an authorization for EIDR, considering the fact that a high percentage of the goods are destined for the European market. Releasing the goods for free circulation upon arriving of the goods might be more cost effective in the end*".

Almost all interviewed experts mentioned, that the current manner in which the Customs declaration procedures have been worked out in combination with facilitation by Customs should be reconsidered. Autonomous of the Customs declaration procedure chosen, the declarant should be entitled to the same facilities. Currently, the granting of several facilities depends on the applicable Customs

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<sup>72</sup> Johan Stoopen, Customs expert. For a short report of his interview see appendix D.

<sup>73</sup> Article 211 (2) and (4) UCC. This approach is a concretization of the Mission of Customs, supervision of the Unions International trade while maintaining a proper *balance* between Customs controls and facilitation of legitimate trade.

<sup>74</sup> Serge van Dijk, Customs expert. For a short report of his interview see appendix D.

declaration procedure. For instance: reduction of the number of physical examinations should be linked to the trustworthiness (e.g. being AEO C) of the declarant instead of on the Customs declaration procedure chosen. At the same time, most of the interviewees think, that the Customs declaration procedure chosen might result in variations in treatment of the declaration: the moment and place of physical examination, the moment of notification of selection, the data that has to be available upon presentation of the goods. Van 't Hof<sup>75</sup> thinks *“ultimately, Customs should not link the facility to the declaration procedure. Declarants should be given the opportunity to choose from a number of options, clear menu selection possibilities should be established”*. Alewijnse even emphasizes, that *“currently the declarant is practically forced to apply for the Local Clearance Procedure as the facilities wanted are linked to that authorization”*.

## 7.4 Cost to import/export and Administrative flexibility

*Cost to import/export* was ranked relatively high by the Customs experts. The costs to import/export are crucial when deciding whether to implement EIDR. However, Costs to import/export is an aggregated variable that covers the cost side of the cost-benefit analysis. Along with the benefits of a facilitation, this variable is crucial for a declarant, but at the same time a product of all relevant variables on the costs and the benefits side. Therefore, Cost to import/export is not an individual variable but much more a category. As cost to import/export, *administrative flexibility* is an umbrella for all variables concerning administrative costs and obligations and administrative simplifications. Administrative flexibility means, that a declarant can be flexible in choosing which (elements of) administrative possibilities he uses in which circumstances. All Customs experts denominate administrative flexibility as one of the key variables from the perspective of businesses. Heijmann<sup>76</sup> considers administrative flexibility to be *“one of the crucial elements in establishing adequate flexibility for business with respect to the extent of the data to be inserted in the presentation notification, the information that has to be available at the moment of entry in the declarant’s records and the dataset of the supplementary declaration”*. An important aspect of administrative flexibility seems to be the possibility to use different (elements of) Customs declaration procedures in various circumstances. If, for instance, a waiver for a presentation notification is not possible for specific goods, the declarant will want to use the standard or simplified procedure for this product.

Not only did all interviewed experts score *(Waiver for) presentation notification* rather high, in the unstructured interviews they all mentioned it may even be one of the most important variables. As the consequences of a complete waiver, a partial waiver or no waiver may be very different, all three possibilities were included in the survey.

According to Stoop, *“a waiver for the presentation notification means absolute freedom concerning the setup of the records and the availability of the required information and supporting documents when the goods are entered in the records”*. All interviewed experts expect that businesses prefer a complete waiver by far, for presentation notification. If a full waiver is not achievable, they expect declarants to prefer no waiver above a partial waiver. The scoring of the variables of the reduced longlist resulted in the expectation that a partial waiver is even more important in deciding not to implement EIDR, than a full waiver is.

Regarding a complete waiver for the presentation notification, two angles were emphasized. First, even with a full waiver, the declarant has to establish a provision that makes it possible to send a presentation notification. The European Commission is competent to demand a presentation

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<sup>75</sup> Richard van 't Hof, Customs expert. For a short report of his interview see appendix D.

<sup>76</sup> Frank Heijmann, Customs expert. For a short report of his interview see appendix D.

notification in case of priority control activities. Without an implemented presentation notification provision, this is not possible. Second, presentation notification sometimes is mandatory. In case of specific goods, like veterinary and agricultural goods and regularly in case of prohibitions and restrictions, the goods have to be verified. Without presentation notification this is impossible.

Most interviewees stipulate that, even with a full waiver for presentation notification, sufficient Customs supervision is possible. They expect that thorough documentation for every waiver is crucial for Customs in order to justify every waiver to the external auditors. When sufficient administrative flexibility is accomplished, having to file presentation notifications will not be a deciding reason not to implement EIDR, as the benefits EIDR then delivers may ample transcend the associated administrative costs. In contrast to one or two decades ago, incorporating a presentation notification in the IT system of a declarant does not lead to unwanted delays, is far easier, less expensive and has no unmanageable impact on the data infrastructure.

Additionally, being able to program when a presentation notification has to be filed, a declarant will not have a problem implementing EIDR. Therefore, Customs experts expect that only when Customs is transparent regarding the selection criteria, a partial waiver will be feasible by declarants.

The interviewees all think that *Dataset presentation notification* is an important variable. Although the dataset of the presentation notification was not ranked very high, the opinion of the interviewees in the unstructured questionnaire was evident. Therefore, the variable dataset presentation notification is placed on the ranked longlist.

Various interviewed Customs experts think, that the *dataset of the supplementary declaration* is an important variable. They think this dataset should be customized in such a way, that the content should not contain information the specific declarant cannot deliver as a result of its range of products or implemented IT systems and, obviously, does not need to manage its business.

After the first two interviews, a variable was added, as the interviewed experts identified the *periodicity of the supplementary declaration*, ranging from never to monthly or another customized periodicity, as relevant. Therefore this variable is added to the reduced and ranked longlist, together with the dataset of the supplementary declaration. The interviewed Customs experts think that, instead of the actual standard periodicity of one month, a customized periodicity, aligned with the reporting and logistical processes of the declarant, will be a serious incentive when deciding whether to implement EIDR.

Van 't Hof mentions the use of an *audit file* that makes it possible for Customs *“to monitor the extent to which the declarant is in control and complies to the agreements made”* and that *“is the basis for administrative recording of the business process by the trader, according to the agreement with Customs captured in the authorization for EIDR with a waiver for presentation notification”*. Therefore, using an audit file might increase administrative flexibility. Five of the interviewed experts think, future enabling of an audit file is really important for business. How much promising audit file may be, this research will abstract from it. Audit file as a concept is not developed as yet and probably not useable for some period of time. Therefore, businesses cannot take this promising development into consideration.

## 7.5 Customs Supervision

According to the experts, all Customs supervision methods that do not disturb the logistic flow of goods, will not influence the declarant's decision whether to implement EIDR. According to the interviewed Customs experts, only three variables in the category Customs supervision are relevant. Firstly, the *number of physical examinations* seems to be important. A physical examination disturbs a smooth



supply chain. No physical examinations or a significant reduction supposedly have a high impact on the declarant's decision whether to implement EIDR. Below, it will become clear that not only the number of physical examinations is relevant, the place and moment of the execution are crucial as well as these variables influence speed and predictability of the supply chain. The same effect arises from [prior-release verifications](#). Although this supervision method does not physically intervene in the supply chain, it nevertheless results in waiting time. Therefore, Customs experts expect this variable to be relevant from a business perspective.

Finally, the so-called [system-based approach](#) seems to be very important for a declarant when deciding whether to implement EIDR. According to Mutsaers, when trustworthy, *"Customs should focus on the IT systems of the declarant instead of on the output of these systems"*. According to Visscher, *"an economic operator can show that he records timely, complete and accurate and is in control of its logistic and Customs processes. If that is the case, Customs may allow less disturbance at critical places and moments in the logistic process"*. When such an approach is being used, less or even no physical examinations and prior-release controls are carried out. Of course there will be other forms of monitoring, but mostly without disturbance of the logistic flow of goods.

## 7.6 Speed and predictability

In essence, traders want to minimize their waiting time or at least have insight in the extra waiting time when the flow of goods is disturbed by Customs interventions. According to all Customs experts interviewed, speed and predictability may be the most crucial elements in arranging the administrative and logistic procedures of a declarant. Every Customs intervention results in waiting time, a declarant only benefits from procedures that advances the smooth flow of goods. Traders understand that some physical examinations have to be carried out. When an examination is necessary however, it is crucial for business that the execution of the examination is predictable. The assumption is, that businesses will take this element very seriously when considering whether to implement EIDR, as everything in the supply chain is about planning. Predictability is probably even more important than speed. All Customs experts believe that a full waiver of presentation notification best supports predictability and speed, as it will result in the complete absence of Customs interventions in the supply chain. Indeed, when Customs is not aware of specific shipments, it is not able to select them for interventions while available.

The highest ranked variable over all, according to the scores given by the Customs experts, is [moment of physical examination](#). This is quite surprising. After all, the moment of physical examination is the same in all declaration procedures. Only when a prior declaration is filed, the moment of the examination can be planned and in case of EIDR with a full waiver, there is no physical examination at all. The specialists do not only consider the standard arrangement concerning the moment of examination. Visscher thinks, that *"an appropriate moment of intervention in the process can be found"* and *"a lot of physical examinations are carried out when the declarant wants to release them for free circulation or (re-)exportation. Why not execute these controls at moments the goods are not yet planned to be released for free circulation or (re-) exportation?"* Physical examinations should be planned when the goods are declared for the Customs procedure Customs warehousing. Mutsaers reasons *"if the ending of the previous Customs declaration is declared or recorded correctly, the next declaration will be correct as well"*.

The Customs experts ranked [place of examination](#) very high. This is surprising as well, considering the fact that the place of physical examination is determined by a decision of Customs following a request of the declarant. In essence, there is no difference between the Customs declaration procedures.



However, the place of examination can be influenced by the moment that the examination takes place. Visscher stipulates, *“when an intervention in the logistical process is necessary, the moment and place of intervention has to be predictable”*. Surely, when an examination is performed when the goods are placed under the Customs procedure warehousing, the examination is performed in the warehouse of the declarant, or his principal.

The possibility of a *prior declaration* followed by a *prior notification* of selection for Customs controls is, according to the interviewed Customs experts, a very important facility. Statistically, it was ranked high as well. This facility makes it possible for a declarant to plan the logistic handling of the shipments selected for Customs control, before arrival of the goods. Heijmann even thinks that a prominent variant of a Customs declaration procedure from a business perspective will be, that *“a declarant may use a prior declaration followed by a simplified Customs declaration and a supplementary declaration”*. By doing so, the declarant is notified of a Customs control before arrival of the goods. As a result, planning of the examination on a preferred moment and location may be possible in deliberation with Customs. Finally, but also importantly, the declarant lodges the necessary information using different types of subsequent declaration types as soon as the minimum to be filed data is available. It is important to stress that, at this time, prior declaration and notification is not possible using the Customs declaration procedure EIDR.

Although it was barely mentioned during the unstructured interviews, the Customs experts ranked both *response time* (speed) and even more *realization of the promised response time* (predictability) very high. When asked why, there proved to be a misunderstanding. All interviewed experts supposed that instead of response time (the time between acceptance of the declaration and release of the goods when they are not selected for Customs control), waiting time (the time between notification of selection for a physical examination and the start of that examination) was meant. Waiting time was excluded from the reduced longlist as it is similar to the notification for a physical examination (the differences proved to be the same) and in the end it only proved discriminating when no physical examinations are executed at all. Nevertheless, because all interviewed experts think (realization of promised) waiting time is a very relevant variable, it will be listed in the ranked longlist. (Realization of) response time however, will be excluded from that list.

Finally, the interviewed Customs experts ranked *lead-time for declaration processing* (speed) and *realization of the lead-time for declaration processing* (predictability) relatively high. Again, predictability was considered to be more important than speed. For this reason, the variables were also put on the ranked longlist.

## 7.7 The ranked longlist of relevant variables based on Customs expert opinions

The interviews of the Customs experts have led to a clear storyline. As a result of the input given by the same Customs experts that submitted the survey, resulting in the ranking of variables reproduced in paragraph 7.2, some variables were excluded from the longlist:

- Costs to import/export, as this proves to be a category of variables instead of a separate variable. Given the importance of these elements, the five categories will be submitted to the representatives of trade.
- Partial and no waiver for presentation notification, because these variables have to be ranked as one variable with full waiver. It is striking that the median and mode of these three angles of the same variable are the same, yet also mirror each other, as the full waiver has a positive effect on the decision, while no waiver and a partial waiver have a negative effect.
- The possibility to use an audit file was excluded, because the concept is not developed as yet and probably will not be useable for some period of time. Therefore, businesses should not take this promising development into consideration.
- The other variables (post release audits and verifications, form of a presentation notification, condition for an authorization EIDR, and possibility of advanced rulings) were excluded as the scores given by the Customs experts as well as their comment on these variables indicated that they are not relevant for the declarant's decision whether to implement EIDR.
- Finally, the monthly periodicity of the supplementary declaration has not only scored very low, but has to be ranked together with the customized periodicity of the supplementary declaration.

Besides the categories, the analysis of the surveys and the input given by the (same) Customs experts result in the ranked longlist reproduced in the matrix below.

*Table 24 Rank number Ranked longlist of relevant variables based on Custom experts opinions*

Rank number	Longlist of relevant variables based on Custom experts opinions
1	Moment of physical examination (predictability and speed)
2	Realization of promised waiting time (predictability and speed)
3	Place of the physical examination (predictability and speed)
4	Prior declaration and prior notification implemented (predictability and speed)
5	Number of physical examinations (Customs supervision)
6	System-based approach possible (Customs supervision)
7	Waiting time (predictability and speed)
8	Realization of promised lead-time declaration processing (predictability and speed)
9	Waiver for presentation notification (administrative flexibility and predictability and speed)
10	Lead-time declaration processing (predictability and speed)
11	Number of prior-release verifications (Customs supervision)
12	Periodicity supplementary declaration (administrative flexibility)
13	Customized dataset for the supplementary declaration (administrative flexibility)
14	Dataset of the presentation notification (administrative flexibility)

Considering this reduced and ranked longlist of relevant variables from a business perspective, according to the opinion of Customs experts, it is striking that predictability and speed seems to be the most important category by far. Listening to the opinions of the Customs experts, this conclusion was amplified. All experts seem to believe that predictability and speed is of the utmost importance for the declarant. Even the selected variables in the category Customs supervision physical examination, prior release controls and a system-based approach, lead to an expedited and often more predictable supply chain. It would be interesting to determine whether this perception is correct. In the next chapter this will become clear, as the ranked longlist will be discussed with business representatives in order to finally compile a ranked short list of variables validated by business representatives.

Although the aim of this research is to identify and rank individual variables, these categories will be submitted to the representatives of trade, as ranking these categories may give more insight in the decision process of the declarant when deciding whether to implement EIDR. Five categories of variables seem to be relevant. These are shown in Table 25.

*Table 25 Relevant categories of variables*

Relevant categories
Costs to import/export
Administrative flexibility
Customs supervision
Speed of the supply chain
Predictability of the supply chain

## 8 COMPILATION OF A RANKED SHORTLIST OF VARIABLES BASED ON THE OPINION OF EXPERTS OF TRADE

### 8.1 Introduction

The results of the interviewed Customs experts have led to a ranked longlist of variables from a business perspective, supposedly relevant for businesses when deciding whether to implement the Customs declaration procedure EIDR. Finally, this longlist is submitted to representatives of trade, as they will give insight in the weight they ascribe to the variables presented and the overall considerations they apply when deciding whether to implement (elements of) EIDR. Ultimately, the analysis of the surveys filled in by this group of business representatives, combined with the analysis of their responds to the unstructured questionnaire, leads to the compilation of a ranked short list of relevant variables from a business perspective, one of the goals of this thesis.

### 8.2 Ranking the variables using statistical analysis

The statistical analysis of the survey results resulted in an overview of mode and median of the variables and the individual implementation possibilities included in the survey. For the underlying assumptions, the used surveys, the interviewed trade representatives, and the used statistical methods described in the paragraphs see chapter 2. The overview is included in appendix E.

Table 26 shows the results of the statistical analysis of the variables and individual implementation possibilities for the variables that scored an absolute median of 3. In the last column can be seen whether the item had a positive or a negative effect on the decision of a declarant.

*Table 26 Ranking the variables based on the surveys filled in by representatives of trade using mode and median*

Variables	ABS Mode	ABS Median	ABS Mean	+/-
Waiver for presentation notification: Full	3	3	2,88	+
Waiver for presentation notification: No waiver	3	2,5	1,63	-
System-based approach: Possible	3	3	2,75	+
Periodicity supplementary declaration: Customized	3	3	2,38	+
Dataset presentation notification: Customized	3	3	2,25	+
Dataset supplementary declaration: Customized	3	2,5	2,25	+
Dataset supplementary declaration: Like standard procedure	3	0,5	0,75	+
Prior declaration and prior notification: Implemented	3	2	1,88	+
Prior declaration and prior notification: Not implemented	3	2	1,88	-
Moment of physical examination: Planable after prior notification	3	2	1,75	+
Moment of physical examination: End previous Customs procedure	3	2	1,63	-
Number of prior-release verifications: None	3	2	1,75	+
Number of physical examinations: None	3	1,5	1,50	+
Number of physical examinations: Like standard procedure	3	1	1,25	-
Waiting time: Within 2,5 hours	3	1	1,13	-

Depending on the company's role within the supply chain, the opinions concerning importance and alternative implementation of various variables differ. As a result, it is not possible to draw a final conclusion. A ranking of distribution between highest and lowest mode and median between the different implementation alternatives of the same variable was added. It is fair to conclude that, when

Customs authorities want to promote or discourage the implementation of EIDR (or another simplification or facility), the effect of choices in these variables effect the decision of the declarant most.

In Table 27 an overview is given of all variables where the distribution of the scores on the individual implementation possibilities of the same variable was at least 4.

*Table 27 Variables with the highest distribution between different implementation alternatives*

Variables	Mode	Distribution mode	Median	Distribution median	Mean
Waiver for presentation notification: Full	3	6	3	5,5	2,88
Waiver for presentation notification: No waiver	- 3		- 2,5		- 1,63
Prior declaration and prior notification: Implemented	3	6	2	4	1,88
Prior declaration and prior notification: Not implemented	- 3		- 2		- 1,88
Moment physical examination: Planable after prior notification	3	6	2	4	1,75
Moment physical examination: End previous Customs procedure	- 3		- 2		- 1,63
Number of physical examinations: None	3	6	1,5	2,5	1,50
Number of physical examinations: Like standard procedure	- 3		- 1		- 1,25
System-based approach: Possible	3	5	3	4	2,75
System-based approach: Not possible	- 2		- 1		- 0,63
Waiting time: Within 2,5 hours	- 3	5	- 1	3	- 1,13
Waiting time: Planable after prior notification	2		2		1,50
Realization waiting time: Hardly deviations	2	4	2	4	1,75
Realization waiting time: Regularly deviations	- 2		- 2		- 1,38
Realization lead-time declaration processing: Hardly deviations	2	4	2	4	0,88
Realization lead-time declaration processing: Regularly deviations	- 2		- 0,5		- 0,63

Upon combining the results of both angles, the beginning of a ranking becomes visible, as can be seen in Table 28. This ranked list is provisional, as the results of the unstructured interviews are not yet analyzed and included.

*Table 28 Provisional ranking of the variables based on the surveys filled in by representatives of trade*

Provisional rank number	Variables based on the surveys filled in by representatives of trade
1	Waiver for presentation notification
2	Prior declaration and prior notification
3	Moment physical examination
4	Number of physical examinations
5	System-based approach
6	Waiting time
7	Realization waiting time
8	Realization lead-time declaration processing

### 8.3 Ranking the categories of variables

In the survey used for the interviews of the trade representatives, a table was included where the respondents were asked to rank the five categories identified in paragraph 7.7, and shown in table 25.

It proved to be rather difficult for most of the interviewees to rank these categories, because they think all categories are important. In the end, a substantiated ranking was made by all of them. A ranking based on the mode and median of the submitted ranks is shown in Table 29.

*Table 29 Ranked list of relevant categories of variables*

Rank number	Relevant category	Mode	Median	Mean
1	Predictability of the supply chain	2	2	1,88
2	Administrative flexibility	3	3	3,25
3	Speed of the supply chain	4	3	2,75
4	Costs to import/export	5	4	3,38
5	Customs supervision	5	4,5	3,75

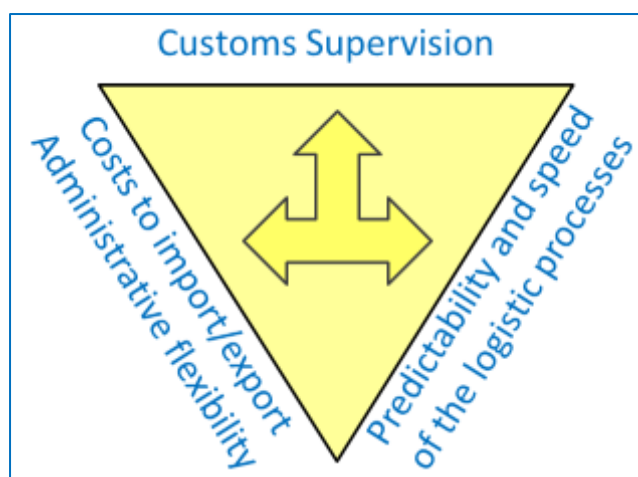
The results of the analysis do not convincingly point in one direction. Overall, predictability was considered to be the most important category. Nevertheless, two respondents thought that speed was the most important factor and two respondents thought costs to import/export are. Given the answers to the unstructured questionnaire, three angles seem to be important:

1. Predictability and speed. Five respondents ranked one of these categories first. All interviewees consider predictability, often referred to as planability, as a crucial category.
2. Administrative flexibility and Costs to import/export. Although administrative flexibility was not once ranked first, seven respondents ranked this category third. The respondents ranked costs to import/export (or a positive cost-benefit analysis) first twice. Both categories were considered important.

3. Customs supervision. One respondent ranked this category first. In all interviews as little as possible disturbance was mentioned as one of the crucial factors. In that sense, the interviewed trade representatives regard Customs supervision as Customs intervention. Although Physical examinations are desired by some of them as they guarantee that the declarant is in control concerning its logistic, administrative and Customs treatment processes should be reduced as much as possible. Furthermore, the processes of Customs regarding physical examinations should be arranged in a way that it is planable and predictable for the declarant.

It is fair to say, that no decisive conclusion can be drawn as to which category is most important in general. Listening to the majority of the interviewed experts, predictability, planability and speed are most crucial. At the same time, some of them think other categories are evenly or even more important. As a result, Figure 1, enclosed in paragraph 1.1, seems to display a fair presentation of 'Customs yawning gap'. At the same time, the figure can be drawn more specific, as is shown in Figure 2.

*Figure 2 Customs yawning gap revisited*



## 8.4 General observations from unstructured interviews

According to Van Engelshoven<sup>77</sup>, the Netherlands *“as a logistic country, having almost nothing from own resources, benefits enormously from swift transport of goods to the hinterland”*. To realize that, *“cooperation between trade and Customs is essential”*.

Customs simplifications and facilitations are crucial for a declarant designing its administrative and logistical processes. They make it possible to carry out these processes without unplanned delay. It was even mentioned that, without simplifications and facilities, operational management would not be profitable any more. As a result, the implementation of facilities and simplifications is primarily business economic driven.

Contrary to the opinion of the Customs experts, not all trade representatives think the simplification EIDR obsolete. Reasons mentioned are:

- EIDR makes it possible to link the administrative processes to the logistic processes without intervention of Customs, amongst others by linking article master files to the Customs declaration management systems. All data is known and registered in advance, with the exception of the ultimate consignee of the goods. When the consignee is known, regularly the sending of the goods is urgent. It helps when as little as possible administrative handling has to be carried out at such a moment.
- EIDR makes it possible to align the logistical and administrative processes of the company to the Customs processes. When the declarant's IT systems make it possible to not only use an entry for operational management purposes, but also for Customs purposes, no administrative burden is caused at all.
- Accuracy is important. Manual process steps ask for mistakes. It is possible to prevent these mistakes by aligning the Customs administrative formalities to the company's administrative and logistic processes. Linking IT systems (for instance WMS) to the Customs declaration systems of the declarant prevents errors and expedites the logistic processes.

According to some of the interviewees, the standard declaration procedure causes too much delay, especially when goods have to be send right away, for instance in case of JIT deliveries. At the same time, according to Van Gool<sup>78</sup> *“EIDR is not rational any more for the Customs procedure release for free circulation”*. If the duties are rather low, a logistic service provider (LSP) often advises its principal to release the goods immediately after arrival, as the administrative costs of a Customs warehouse often outweigh the fiscal costs. When a zero rate is applicable, the goods will almost always be released for free circulation immediately.

According to the interviewees, reliable IT systems, and most importantly the declaration management systems, are crucial for Customs. Stuttering systems cause stuttering logistics and are a major source of costs and, not unimportantly, annoyance.

## 8.5 Predictability and speed of the supply chain

The representatives of trade confirm the opinion of the Customs experts that predictability, planability, speed and as little as possible disturbance of the logistic processes are crucial. According to Heijnen<sup>79</sup> *“delay in itself is not that bad, as long as it is planable”*. Van Engelshoven even says, *“from a logistics perspective, a logistic service provider is not interested in the content of the boxes. He only benefits*

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<sup>77</sup> Engelshoven, representative of trade. For a short report of his interview see appendix D.

<sup>78</sup> Van Gool, Customs expert. For a short report of his interview see appendix D.

<sup>79</sup> Heijnen, Customs expert. For a short report of his interview see appendix D.



*from a swift, undisturbed, planable logistic process*". Of course, he adds, from a Customs perspective the content of the boxes is important for the LSP, as knowing the contents allows for the correct Customs treatment.

All interviewees prefer a *waiver for presentation notification* by far, as it causes the least disturbance of the logistic process and the slightest administrative burden. At the same time, most of the interviewed representatives of trade think a complete waiver will most likely not be feasible. No waiver, however, leads to an extra administrative and logistic step and to the disturbance of the logistic and administrative processes. To mitigate the effects of the obligation to file a presentation notification, Van Gool wonders, whether *"the request to unload send by NCTS when transit is ended, could serve as a presentation notification"*. In general, the representatives of trade think it would be desirable to have the possibility of linking the presentation notification to another message in the logical stream, as for instance the ENS or the SAL.

The opinion on a partial waiver strongly differs. Some think a partial waiver is not realistic when an LSP works with ever changing goods and principals. The administrative consequences and the effects on the logistic processes are presumably insurmountable. Others think a partial waiver could work, especially when the waiver is based on the sort of goods and a waiver will be given for repetitive, standard goods with slight or absent Customs interests. Witlox<sup>80</sup> thinks that *"no waiver for presentation notification for regularly different and changing goods, coming with a lot of variations in Customs treatment, like goods traded with e-commerce goods, is logical"*. Nevertheless, a partial waiver is seen as an issue, as changing the IT system goes with costs and causes down time of the system and, as a result, of the entire logistic process. Van Dinther<sup>81</sup> says, that their *"WMS provides a possibility to send a presentation notification. As a result, presentation of the goods is not a big issue"*. Several interviewed trade representatives will most likely not continue to use a form of EIDR, when the implementation of EIDR goes without or with a partial waiver for presentation notification.

*Waiting time* between notification for a Customs examination and the actual start of the examination is, according to the scores given by representatives of trade, one of the most important variables for a declarant when deciding whether to implement EIDR. Generally spoken, the trade representatives are of the opinion that 2,5 hours waiting time is too long. Customs should differentiate more between AEO and non-AEO holders. When a declarant is 'in control', it should be possible to shorten the waiting times. On the other hand, declarants are a bit indulged, as in most other countries, the waiting times are substantially higher, sometimes even weeks. Customs is seen as an inconceivable party in international trade. Part of the deal in international trade is waiting time. It is seen as unfortunate however, when unnecessary waiting time arises as a result of the performance of Dutch Customs. It has to be mentioned that there are no real differences between the possible Customs declaration procedures concerning waiting time. In essence, the waiting time should not depend on the procedure chosen, but should be linked to the trustworthiness of the declarant and its principal. A form of waiting time that, until now, remained unmentioned is the waiting time between filing a declaration or presentation notification and the moment the goods are released. The period of time between these two moments leads to interruption of the logistic processes and is therefore undesired. Using prior declaration followed by a prior notification eliminates this waiting time.

From the scores given in the survey and from the results of the unstructured interviews it becomes clear that the possibility of *prior declaration and prior notification* is seen as a highly desired facility, as it makes it possible to plan the physical examinations in advance. The logistic processes are better

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<sup>80</sup> Witlox, Customs expert. For a short report of his interview see appendix D.

<sup>81</sup> Van Dinther, Customs expert. For a short report of his interview see appendix D.



planable as preparation for a physical examination before arrival (or departure) of the goods. According to Witlox, *“24 hours before departure by air transport, all data concerning for instance ultimate consignee, subsequent Customs procedure, payment arrangements and importer is known to the logistic service provider. The declaration could be filed upon that moment”*. A prior declaration makes it possible for an LSP to provide Customs with this information 24 hours before departure of the plane. If a prior notification takes place subsequently, the declarant is able to plan the examination in advance, resulting in improved planability for the declarant as well as for Customs.

An important variable concerning predictability and speed proved to be the *moment of physical examination*. For declarants it is very important to know when Customs will carry out controls and which goods will be examined in order to be able to set up the goods and take care for sufficient accompaniment by logistic employees. This is done in order to minimize the logistic disturbance. Dutch Customs tries to carry out its physical inspections at logical moments and places in the supply chain (Heijmann, 2014). Some of the interviewees state that there are actually no such moments as they have 24/7 logistic processes. Nevertheless, when stored, the moment of storage of the goods in a Customs warehouse or after arrival of the goods in production facilities is ideal for the execution of physical examinations. Several of the interviewees prefer planability above a fixed moment and place, preferably using a prior declaration and notification. Especially in case of last minute orders, the moment of departure from a Customs warehouse is the worst thinkable moment. If goods suddenly have to be examined, they might miss the shipment they were planned for.

Generally spoken, the interviewed representatives of trade are least keen on interventions when the goods should be in motion, that is, when the goods are (to be) received or when they are (about to be) picked up. The best moment to carry out a physical examination is, when the goods are in storage, waiting for the next transport order. A prior notification might enhance the planning process.

Several of the interviewees stated that if goods are selected for examination, they will request for the execution of the examination at the premises of the consignee.

As a possibility to enlighten the burden on logistics, interviewees suggest to make advance arrangements with Customs concerning particular goods of which identity and Customs treatment are guaranteed. These goods might be declared without the risk of physical examinations. Of course periodically these goods will be examined when stored in the warehouse or later using post release controls.

According to Heijnen<sup>82</sup> their production processes need bulk shipments that are transported to the production facilities by barge. It is not possible to know beforehand when particular articles will be unloaded. When Customs want to do a physical examination upon unloading, it may take a day before the particular goods are available. He says, *“A better option is that a prior declaration followed by prior notification is used, as with regard to the particular goods to be examined provisions can be made upon transshipment”*.

Vennekens<sup>83</sup> thinks that *“it would be best when Dutch Customs focus on cooperation with Customs of other countries then further investing in facilities”*. Carrying out Customs controls before shipment of the goods in, for instance, Korea, leads to an undisturbed logistic process in Europe, assuming that the controls carried out in those countries are accepted as sufficient.

In conclusion, the variables *waiver for presentation notification, moment of physical examination and prior verification followed by prior notification* deserve a place on the ranked shortlist. These variables

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<sup>82</sup> Heijnen, Customs expert. For a short report of his interview see appendix D.

<sup>83</sup> Vennekens, Customs expert. For a short report of his interview see appendix D.

were highly ranked in the surveys. The result of the unstructured interviews confirmed this. Prior verification followed by prior notification is not (yet) possible using EIDR, as a result this variable might have a negative effect on the declarant's decision whether to implement EIDR. It is recommended to study the possibility to make a prior presentation notification possible.

*Place of physical examination* in essence follows the moment of physical examination and is therefore hardly mentioned by the interviewed representatives of trade. The surveys result in scores that hardly differ from each other. Therefore, place of physical examination must not be placed on the ranked shortlist. Analogous to this, *waiting time* is seen as an important variable. At the same, the results indicate that this variable does not lead to any real differences related to the Customs declaration procedure chosen. Supplementary, the waiting times should not be dependent on the Customs declaration procedure chosen, but on the trustworthiness of the declarant and its principal. Therefore, waiting time does not deserve a place on the ranked shortlist, nor does *realization of the promised waiting time*.

## 8.6 Administrative flexibility and costs to import/export

According to the representatives of trade, in the supply chain weighing costs against speed is important. At the same time, estimating costs is not easy, as costs vary widely in each situation.

Manual handling has to be avoided as much as possible. When a manual handling takes about 30 seconds, and about 10.000 of these actions have to be performed on a monthly basis, this leads to considerable costs, not even taken into account the risks of making mistakes.

According to all interviewed representatives of trade, the administrative handling and processing, as well as the messages to Customs, should be adjusted to the administrative and logistical processes of the declarant as much as possible. In other words: they should be customized.

The *dataset presentation notification* is considered to be an important variable. All interviewees think the minimum dataset as mentioned in the UCC does not suffice as it leads to a random and therefore meaningless selection of physical examinations. When a presentation notification is mandatory, it should make intelligent selection possible. Besides that, the dataset should be aligned with the administrative and logistic processes of the declarant: customized. All data received from the shipper can be provided to Customs right away. If Customs are transparent to the declarant as to which information is important for expediting the logistic process, the declarant will try to obtain that information from the shipper, or from other parties in the supply chain. All declarants are willing to submit the desired information as soon as possible and want to make arrangements as to when and how this information can be provided to Customs. It does not only concern customized datasets, but customized arrangements with Customs as well.

A customized prior presentation notification would be even better, as the information submitted to Customs in early stages, will make the selection of Customs more intelligent and will increase the planability of the logistical process. Vennekens emphasizes that *"an entry in the records should not fluctuate from the presentation notification in order to expedite the next step and make the process as a whole more efficient"*. All information available from operational management perspective should be entered in the records and enclosed in the presentation notification. Bakker<sup>84</sup> thinks it is crucial that *"all information available can be submitted to Customs, if need be even flexible. Customization is of*

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<sup>84</sup> Bakker, Customs expert. For a short report of his interview see appendix D.

*great importance. It has to be aligned with the operational processes of the company as well as to the IT systems”.*

Similar to the presentation notification, the representatives of trade think the *dataset for the supplementary declaration* should be customized as well. Van Leeuwen thinks for instance that, *“data that is irrelevant for the operational management of the declarant has to be submitted regularly”*. Information regarding for instance anti dump and excise is in many cases irrelevant. It is not always possible to deliver a full dataset, as not all information is available. In fact, in the present situation the to be submitted data is already customized. According to some, filing a supplementary declaration should only be necessary when not all necessary information has been submitted in earlier stages. Others, like Van Gool think *“the supplementary declaration should be identical to the standard declaration, so the use of different declaration procedures in different circumstances and in various countries will be easier”*.

Although both the dataset of the presentation notification and the supplementary declaration were not ranked as a result of the statistical analysis performed, both are considered to be relevant enough to deserve a place on the ranked shortlist. With high modes and medians for both variables for the customized implementation alternatives, the placement can also be substantiated from a statistical point of view.

Finally, the *periodicity of the supplementary declaration* has been discussed. Although most of the interviewees think a customized periodicity could be interesting, this variable is not considered relevant enough to deserve a place on the ranked shortlist. This variable is perceived as irrelevant for the decision whether to implement EIDR.

For a production company that owns all goods going through the production process, the *lead-time for declaration processing* is not really important. A time leg between declaring the goods and the call for payment does not lead to a situation that the duties to be paid cannot be invoiced to another party. The realization lead-time declaration processing has scored rather high. According to the interviewees the reason for this was not the effect on their decision, but far more the conviction that Customs should meet to its commitments. Therefore, these variables should not be added to the ranked shortlist.

## 8.7 Customs supervision

Some of the interviewees prefer the complete absence of physical examinations, as these interfere in the logistic process. For most interviewees, however, the existence of *physical examination* is not a problem. Instead it is seen as a part of the world of logistics. Reduction of the number of physical examinations, on the other hand, is seen as crucial, as physical examinations cause unwanted disturbance of smooth logistic processes. It is important that Customs, while carrying out these examinations, cause as little disturbance of the logistical process as possible. Furthermore, the physical examinations that are carried out should make sense. Repetitive examinations without real importance should be avoided. Moreover, physical examinations should be bundled as much as possible. It would not make sense if multiple examinations were carried out short after another, or even at the same time, by different Customs officers. Finally, physical examinations should be planable. Customs should be predictable concerning the examination procedures used as well as with respect to the notification and average waiting time. When predictable, *“the examinations can be implemented in the logistical processes”*, according to Van Leeuwen.

Notably, some of the interviewed representatives of trade indicate that a fair amount of physical examinations is not only of importance for Customs, but for the company as well. Physical

examinations carried out by Customs guarantee that the declarant does not make repetitive mistakes and that their system, internal Custom processes, and internal control systems work as desired. As Witlox<sup>85</sup> put it: *“The bottom line is, that modern Customs methods lead to leaving the daily execution of physical examinations to the company and in fact result in more controls. Customs’ role changes to an external supervisor that supervises the working of the internal control processes of the company”*. Many of the physical examinations Customs carry out can be adopted by trade, especially when they concern known goods coming from known consignors and consignees. Customs should focus on unknown goods and unknown and unreliable players in the supply chain. There is no doubt as to the relevance of the number of physical examinations for the declarant’s decision whether to implement EIDR. Therefore, this variable deserves a place on the ranked shortlist.

*Prior release verifications* are relevant as well, according to the interviewees. In fact, most replies to this variable in the unstructured interviews were that the same is true for the physical examinations. At the same time, the results of the survey indicate that the effect of this variable is considered to be less serious. The number of prior-release verifications in the standard procedure is considered to be neutral, meaning that the normal amount of prior-release verifications is not affecting the declarant’s decision whether to implement EIDR. Therefore, this variable is not sufficiently relevant to deserve a place on the ranked shortlist.

The *system-based approach* bases its supervision activities on the level of implementation and effective functioning of the implemented measures of internal controls, internal audit, and external audit by the declarant. As a result, the amount of supplementary controls, especially supervision methods that intervene in the logistic processes, can be reduced analogically to the extent to which Customs may rely on this internal control. Most interviewed declarants say they base their operation on controlled business processes and procedures. A system-based approach fits perfectly in their own business operation model. Simultaneously, the opinion is that there will never be a complete absence of transaction-based controls by Customs. In fact, these controls are important for trade as well as, again, they guarantee that the declarant’s processes are in control. It is seen as rather disappointing, that despite the emphasis laid on the system-based approach, the European legislation hardly aligns to that. All European IT systems are transaction based. Considering the results of the statistical analysis and the importance declarants attach to an implemented system-based approach, this variable deserves a place on the ranked shortlist.

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<sup>85</sup> Witlox, Customs expert. For a short report of his interview see appendix D.

## 8.8 The ranked shortlist of variables

Based on the statistical analysis and the results from the unstructured interviews, a ranked shortlist is compiled. This list can be seen in Table 30

*Table 30 The ranked shortlist of variables*

Rank number	Shortlist of variables
1	Waiver for presentation notification (predictability and speed)
2	Prior declaration and prior notification (predictability and speed)
3	Moment physical examination (predictability and speed)
4	Number of physical examinations (Customs supervision)
5	System-based approach (Customs supervision)
6	Dataset presentation notification (administrative flexibility)
7	Dataset supplementary declaration (administrative flexibility)

## 9 CONCLUSION, LIMITATIONS AND RECOMMENDATIONS

### 9.1 General conclusions

The aim of this design science research was to identify and rank the variables that effect the decision for traders whether to implement the facility 'Entry in the Declarant's Records' (EIDR) (the main research question). To achieve this goal, the variables that experts of Customs and trade distinguish concerning the use of EIDR, had to be identified (sub-question 1). The primary result of this research is the compilation of a ranked shortlist, shown in Table 31: The ranked shortlist of variables relevant for a declarant deciding whether to implement EIDR.

*Table 31 The ranked shortlist of variables*

Rank number	Shortlist of variables
1	Waiver for presentation notification (predictability and speed)
2	Prior declaration and prior notification (predictability and speed)
3	Moment physical examination (predictability and speed)
4	Number of physical examinations (Customs supervision)
5	System-based approach (Customs supervision)
6	Dataset presentation notification (administrative flexibility)
7	Dataset supplementary declaration (administrative flexibility)

The intention was not only to compile a ranked shortlist but also to find insight in the extent to which these variables contribute to the informed decision of individual traders whether to implement EIDR (sub-question 2). Besides the ranked longlist Table 32 shows the preferred implementation alternatives per variable and the weight given to the individual variables combined with the preferred implementation alternatives. The most important factor is considered to be the discrimination between the highest and lowest mode given to individual implementation scenarios of one variable, followed by the mode and the median. Appendix E displays an overview of the statistical ranking of all variables and their implementation alternatives.

*Table 32 Ranked shortlist with preferred implementation alternatives*

Rank number	Variable	Preferred implementation alternatives	Mode	Median	Distribution mode
1	Waiver for presentation notification	Full waiver	3	3	6
2	Prior declaration and prior notification	Possible	3	2	6
3	Moment physical examination	Planable after prior notification	3	2	6
4	Number of physical examinations	None	3	2	6
5	System-based approach	Possible	3	3	5
6	Dataset presentation notification	Customized	3	3	$\geq 3^{86}$
7	Dataset supplementary declaration	Customized	3	2,5	$\leq 3^{87}$

<sup>86</sup> As in this situation three modes were calculated, the distribution is 6, 5 or 3.

<sup>87</sup> As in this situation two modes were calculated, the distribution in 3 or 0.

Finally, the intention was, to acquire insight in the importance of these variables and the perspectives Customs supervision, facilitation and administrative burden (sub-question 2), in paragraph 1.1 denoted as 'Customs yawning gap'. Therefore, a ranked shortlist of categories of variables relevant for a declarant deciding whether to implement EIDR was compiled, shown in Table 33. During the process of identifying and categorizing of variables a clear view of a ranking seemed to take shape. Knowing which categories are most important for declarants might help trade and Customs to focus on elements of implementation of Customs simplifications and facilities.

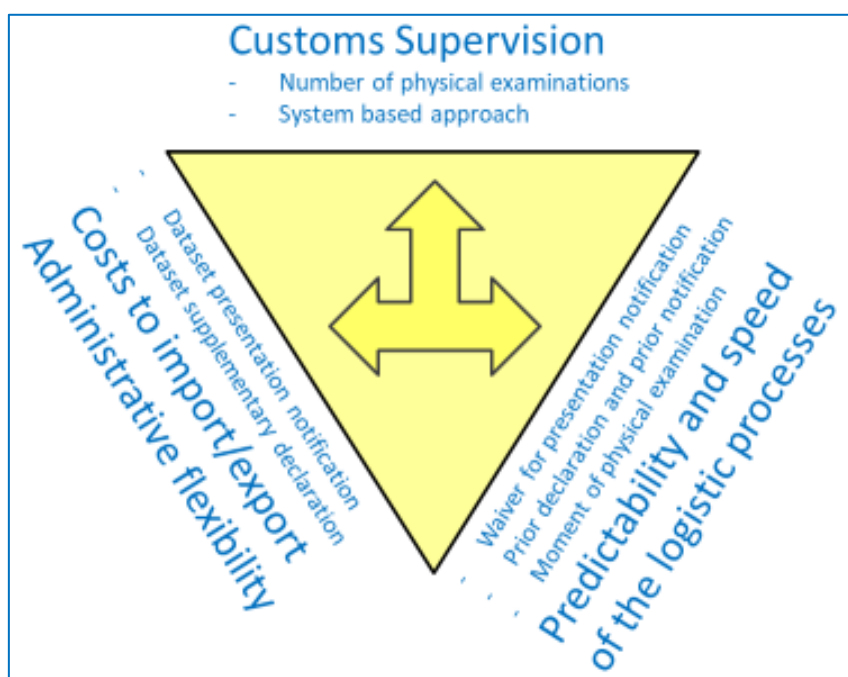
*Table 33 Ranked shortlist of categories of variables*

Rank number	Shortlist of categories of variables
1	Predictability of the supply chain
2	Administrative flexibility
3	Speed of the supply chain
4	Costs to import/export
5	Customs supervision

No decisive conclusion could be drawn as to which category of variables is most important in general. Listening to the majority of the interviewed experts and declarants, predictability, planability, and speed are crucial. At the same time, some of them think other categories are as, or even more important.

Combining the results of the ranked shortlist of categories of variables and the ranked shortlist of variables, Customs yawning gap is visualized in detail in Figure 3.

*Figure 3 Customs yawning gap in detail*





## 9.2 More specific conclusions

Multiple steps were taken to reach the goal of this thesis: a ranked shortlist of variables relevant for a declarant deciding whether to implement EIDR.

The research started with a comprehensive literature study aimed at identifying possibly relevant variables from academic literature. It soon became clear that there is no academic literature whatsoever on the question of which business economic elements play a role in the decision of a trader whether to implement a particular Customs simplification or facility. Luckily, there has been a lot of attention for the macro-economic effects of trade facilitation in academic literature. In the end, this literature study resulted in a raw longlist of over 300 variables identified in several studies to the macro-economic effect of trade facilitation. The variables of this raw longlist were roughly categorized in ten categories, compiled from different angles. Some of these were relevant while others were irrelevant to this research. Subsequently, the longlist was reduced using several elimination criteria, in order to be able to compile a shortlist of possibly relevant categories of variables from a business economic perspective.

Then, the possible Customs declaration procedures and Customs supervision methods were unravelled. In unravelling these procedures, a wide range of different implementation alternatives were identified, resulting in a longlist of variables and their implementation alternatives identified from the Customs declaration procedures and Customs supervision instruments. This list was categorized, using the categories identified in the previous research step. Subsequently, this categorized list was reduced, using elimination criteria. This process resulted in a reduced and categorized longlist of variables.

In the next step, the results were submitted to Customs experts (group 1), using an unstructured questionnaire and a survey. This survey consisted of the identified variables in the previous steps. The statistical analysis of the survey results, combined with the results of the unstructured interviews, resulted in a ranked longlist.

The ranked longlist compiled, was submitted to representatives of trade (group 2). This was done once more by using an unstructured questionnaire, and a survey based on the variables of the ranked longlist, combined with the possible implementation alternatives of the variables. The statistical analysis of this survey results, in combination with the results of the unstructured interviews, made it possible to compile a ranked shortlist of variables relevant for a declarant deciding whether to implement EIDR.

Although the bottom line of conclusions drawn from the interviews of both groups were similar, In some respects there were differences, as might be expected. Indeed, the points of view of both groups is most probably influenced by their background. Nevertheless, the differences did not affect the outcome of this research as all variables recognized by Customs experts, were recognized by the representatives of trade as well. The differences merely concerned the weight assigned to the variables. With respect to the identified variables by the Customs experts, hardly any variables were missed by the representatives of trade. None of the missing variables mentioned by trade were perceived as so much important that the ranking would be influenced.

The assessment of the variables by the representatives of trade was not unambiguous as well. Again, this is not surprising, as the respondents represent very different players in the supply chain. Dividing lines between the opinions seem to be the ownership of the goods flowing through the supply chain and the value of individual goods, as well as the difference between an LSP that knows beforehand who the ultimate consignee will be, and an LSP who does not. Unfortunately, no conclusion could be



drawn concerning the differences between interviewed groups, let alone the reasons for those differences. Further research is recommended.

With respect to the variables identified, and the differences in perception of the Customs experts and the representatives of trade, the following conclusions can be drawn:

- Waiver for presentation notification. Trade representatives were very outspoken. A full waiver is crucial for the decision whether or not to implement EIDR, as it means no disturbance of the logistic processes whatsoever. The Customs experts thought similar. The difference between their opinions lies in the assessment of the consequence of a partial waiver and no waiver at all. Although less attractive, most trade experts think a partial waiver will still lead to the decision to implement EIDR. Contrary to this, most of them will not implement EIDR without a waiver for presentation notification. The Customs experts thought a partial waiver to be far worse than no waiver for presentation notification. Moreover, some of the declarants were very clear. If there is no full waiver for presentation notification, they will not implement EIDR.
- Prior declaration followed by prior notification. Both Customs experts and declarants think the possibility to use a prior declaration followed by a prior notification is crucial in the decision of a declarant. Important is to stress, that this is not a possibility at the moment, using EIDR.
- Moment of physical examination. Both groups think this variable to be very important, the Customs experts even find it crucial.
- Number of physical examinations. Both groups assessed this variable almost identically. They think that a vast majority of trade has no problems with physical examinations. Important is, however, that the examinations cause as little as possible disturbance of the logistic processes, are planable, and make sense. Notable is that some of the trade representatives even prefer a fair amount of physical examinations above no examinations at all, as they regard Customs as a second line auditor, guaranteeing that the declarant is in control.
- System-based approach. Here, the expectation of the Customs experts was almost the same as the assessment of this approach by the declarants. Although most of them think that the transaction-based approach will not disappear in the near future, a system-based approach aligns wonderfully with their ambition to base their operation on controlled business processes and procedures.
- Dataset presentation notification and dataset supplementary declaration. The representatives of trade scored both variables very high, but the distribution within these variables was not very high. Here, a real difference between the representatives of trade and the Customs experts became apparent. This difference likely originates from the difference in assessment of the importance of a customized treatment of a declarant. All declarants think this is crucial. According to them, a customized treatment means that the administrative handling and processing, as well as the messages (datasets) send to Customs are adjusted to the administrative and logistical processes of the declarant as much as possible. Although some of the Customs experts mentioned the importance of a customized treatment, the trade representatives believe this aspect to be much more important. An important reason for trade to desire customized treatment by Customs may be their ambition to avoid administrative burden as much as possible. Evidently, using the entry in the stock records as an electronic presentation notification, using only data that has to be available for the business operation, does result in business as usual costs.

Notably, the opinion of several of the Customs experts that EIDR is obsolete, is not shared by most representatives of trade, although some of them indicate that they will not use this simplification any more when there is no full waiver in the future.

### 9.3 Research contributions

Up to now, no research had been done on the question of which business economic elements play a role in the decision of a trader whether to implement a particular Customs simplification or facility. For this design science research a method was developed to identify and rank business economic variables relevant for a declarant deciding whether to implement EIDR. This method can, with some alterations, be used to study the decision of a declarant whether to implement Customs simplifications and facilities in general, but also for other particular simplifications or facilities, or even design of Customs related administrative or logistic processes.

The research resulted in the compilation of two ranked shortlists:

1. A ranked shortlist of variables relevant for a declarant deciding whether to implement EIDR.
2. A ranked shortlist of relevant categories of variables relevant for a declarant deciding whether to implement EIDR.

Both ranked shortlists are contributions to the knowledge-base and may be useful in follow up or related research.

In the process of compiling a ranked shortlist, several intermediate products were realized that might contribute to research:

- More than 300 variables from macro-economic research were identified. These variables (the raw longlist) were roughly categorized in ten categories, compiled from different angles, some of them relevant, others irrelevant to this research (see appendix A). Subsequently, the longlist was reduced, using several elimination criteria, in order to be able to compile a shortlist of possible relevant categories of variables from a business economic perspective (see paragraph 3.5). Both lists, as well as the categories and elimination criteria used, might be interesting for follow up or related research.
- EIDR is a new simplification, although its predecessor, the LCP, was widely implemented in the Netherlands. To acquire relevant variables, the legal elements of this new simplification were completely unravelled. The elaboration of the legal aspects might be of interest for researchers aiming at EIDR or other Customs declaration procedures.
- A longlist of variables and their implementation alternatives (shown in appendix B) was compiled. The lists might be useful in follow up or related research.
- A reduced and categorized longlist of 21 variables based on unravelling legal aspects of all Customs declaration procedures and legal and business operation aspects of Customs supervision methods (shown in Table 22) was compiled. This list might be useful in follow up or related research.
- Subsequently, a ranked longlist was compiled (shown in Table 24), resulting from unstructured interviews and submitted surveys by Customs experts. This ranked longlist was submitted to representatives of trade, combined with the possible implementation alternatives of the variables. The statistical analysis of this survey, combined with the results of the unstructured interviews, ultimately resulted in the ranked shortlist of variables relevant for a declarant deciding whether to implement EIDR. The methods used (survey combined with unstructured questionnaires) as well as the analysis (statistical combined with qualitative analysis of interview results) might be relevant for follow up and related research.

### 9.4 Relevance for practice

This research increases the understanding of and the insight in the importance trade attaches to almost all possible variables relevant for the choice how to arrange and implement Customs declaration procedures and adjacent Customs processes and procedures. Furthermore, it increases the knowledge

of declarants as to which elements of the Customs declaration processes can be alternatively implemented and regarding which elements they could discuss specific, maybe even customized arrangements with Customs.

The question whether EIDR is future-proof or obsolete cannot be answered unambiguously. First, it is necessary for Dutch Customs to decide whether it estimates EIDR as an alternative to be promoted. If so, it is possible to arrange the implementation in such a way that EIDR is an interesting simplification for trade and therefore future-proof. An important element then is a complete waiver for presentation notification or transparent criteria for a partial waiver. Furthermore, the introduction of a prior presentation notification followed by a prior notification is important, as is customizing the content of the datasets for the presentation notification and the alignment of the administrative and logistics processes of the declarant with the supervision processes of Customs. All of this is rather ambitious, but could be rewarding for trade as well as for Customs. Indeed, the combination of implementation variables may result in smooth logistic and administrative processes on the one hand, and effective and efficient Customs supervision and Customs procedures on the other hand. Both parties prosper.

The Customs administration of the Netherlands is recommended:

- To study the possibility to enable filing a prior presentation notification, as implementation of prior presentation notification followed by a prior notification for EIDR would be highly appreciated by trade. When it is not possible to use this facility for EIDR, it might lead to less declarants using EIDR in future. Of course, implementation of the prior declaration followed by a prior notification for the standard and simplified Customs declaration procedures will be appreciated as well.
- To study the possibility to customize the dataset used for presentation notification and supplementary declaration. Besides that, it would be interesting to acquire knowledge about the possibility to customize the periodicity of the supplementary declaration and to align the Customs supervision processes with the logistic and administrative processes of the declarants. Customizing datasets, procedures, and processes might result in huge advantages for both Customs and trade, for instance because it would result in leverage from administrative burden to business as usual costs.
- Decide in near future regarding the way in which EIDR is handled to enable declarants thorough preparation of the implementation (elements) of EIDR or other Customs declaration procedures.
- The UCC gives enough space for a (partial) waiver for the presentation notification. It is important to study on the realization of a framework for the waiver for a presentation notification, taking into consideration that a general waiver is not acceptable any more. Individual assessment and documentation is necessary.

## 9.5 Limitations

Although It is possible to compile a ranked shortlist of variables relevant for a declarant when deciding whether to implement EIDR, the analysis of the survey results, in combination with the analysis of the unstructured interviews, cannot lead to a ranked shortlist that can be seen as fully representative for trade. Some remarks concerning the representativeness of this ranked shortlist are important:

- Only eight representatives of trade were interviewed. This number of respondents is not sufficient to draw representative conclusions from the surveys submitted and the interviews done.
- The world of trade is multi-headed. In fact, there is no such thing as 'one trade'. Within the scope of this research, businesses with very different roles in the supply chain exist and within those roles a wide variety of the way businesses are organized and operationally managed exists. As a result, the results of the unstructured interviews cannot be seen as representative for all declarants.

Nevertheless, the ranked shortlist resulting from the analysis is useful. Representatives from several roles within trade were interviewed, namely production companies, freight forwarders, and LSP's. Together, the results may be seen as a useful approximation. Additionally, the ranked shortlist was compiled with respect to the distribution of mode and median of the implementation alternatives of the same variable. A higher distribution automatically causes a larger effect of varying the value of the particular variable. In other words: the effect of alternative implementation of these variables has the largest effect on a declarant's decision whether to implement EIDR.

## 9.6 Recommendations

Further research is recommended to validate the ranked shortlists. This may be done using more extensive surveys, to be submitted to a from a statistical point of view sufficient number of companies representing different roles in the supply chain. Besides validating the ranked shortlists, a comparison between the results of the distinct groups may be interesting for trade as well as for Customs. Obtaining more insight in the dividing lines between players in the supply chain could help both trade and Customs arrange their procedures and processes efficiently and effectively.

Subsequently, the research might be extended to the decision of a declarant whether to implement particular Customs facilities and simplifications. Furthermore it might be extended to facilities, simplifications and possibly the implementation of Customs procedures and processes by Customs and trade in general.

Finally, it would be very interesting to study the way the categories of variables interrelate. More knowledge on the interrelations might help in Customs' decision processes, as well as for trade's.

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## APPENDIX A: SHORTLIST OF CATEGORIES FOLLOWING DESK RESEARCH

### *Indicators Administrative Obligations and Associated Simplifications*

Relevant indicators	Source
Simplification of procedures	Ecorys 2012
Reduction of time needed for approval	Ecorys 2012
International harmonization and equivalence of measures	Ecorys 2012
Formalities - Automation: Electronic exchange of data; automated border procedures; use of risk management.	OECD TFI
Export declarations cleared electronically	OECD TFI
Electronic submission of Customs declarations	UNESCAP
E-Payment of Customs Duties and Fees	UNESCAP
Authorized operators' benefits	OECD TFI
Formalities - Documents: Simplification of trade documents; harmonisation in accordance with international standards; acceptance of copies.	OECD TFI
Use of copies	OECD TFI
International Standards compliance	OECD TFI
Single Window	OECD TFI
Formalities - Procedures	OECD TFI
Cost to export Border compliance	WB DB
Number of documents - imports	WB LPI
How long it takes to obtain AO certification	OECD TFI

Irrelevant indicators	Source
<i>Mutual recognition of authorizations/certifications</i>	<i>Ecorys 2012</i>
<i>Availability of full-time (24/7) automated processing for Customs agencies</i>	<i>OECD TFI</i>

Relevant indicators aggregated	Source
Import declarations cleared electronically	OECD TFI
Digital certificates and signatures are in place	OECD TFI
IT Systems capable of accepting EDI and exchanging data electronically	OECD TFI
Copies in cases of electronic lodging	OECD TFI
Electronic Application and Issuance of Preferential Certificate of Origin	UNESCAP
Electronic Application for Customs Refunds	UNESCAP
Electronic exchange of Certificate of Origin	UNESCAP
Electronic exchange of Sanitary & Phyto-Sanitary Certificate	UNESCAP
International Standards compliance - OECD only	OECD TFI
Cost to export Documentary compliance	WB DB
Cost to import Border compliance	WB DB
Cost to import per container old methodology	WB DB
Cost to import deflated per container old methodology	WB DB
Cost to import Documentary compliance	WB DB
Cost to export per container old methodology	WB DB
Cost to export deflated per container old methodology	WB DB
Number of documents for import - According to Customs	OECD TFI
Documents to export number old methodology	WB DB
Documents to import number old methodology	WB DB
Number of documents - exports	WB LPI
Time to export Border compliance	WB DB
Time to export Documentary compliance	WB DB
Time to export old methodology	WB DB
Time to import Border compliance	WB DB
Time to import Documentary compliance	WB DB
Time to import old methodology	WB DB



## Indicators Customs Supervision

Relevant indicators Customs supervision	Source
Internal systems audit function	OECD TFI
Post-clearance audit	UNESCAP
Physical inspection	WB LPI
Multiple inspection	WB LPI
Use of Risk Management	OECD TFI
Clearance time with physical inspection	WB LPI
Lead-time export best case	GEAS
Time elapsed between post-arrival data submission and shipment release: dutiable items	GEAS

Relevant indicators aggregated	Source
Time elapsed between post-arrival data submission and shipment release: letters and documents Clearance Time - OECD only	OECD TFI
Clearance Time - OECD only	WB LPI
Lead-time import best case	WB LPI
Land supply chain - Lead-time (days) export	WB LPI
Land supply chain - Lead-time (days) import	WB LPI
Port/Airport supply chain - Lead-time export for port/airport, median case (days) export	WB LPI
Port/Airport supply chain - Lead-time import for port/airport, median case (days) export	WB LPI
Lead-time export worst case	WB LPI
Lead-time import worst case	WB LPI

## Indicators Customs Facilitation

Relevant indicators Customs facilitation	Source
Facilitating procedures	Ecorys 2012
For shipments arriving by air, Customs inspects and releases goods at the operator's facility or requires their transfer to another facility	GEAS
Advance rulings	OECD TFI
Issuance of advance rulings	OECD TFI
Establishment and publication of average release times	UNESCAP
What is the primary basis for physical examinations of shipments?	GEAS
Customs accepts and processes electronically the data required for release of shipments in advance of their actual arrival so that they can be released either prior to or immediately after arrival	GEAS
Shipments released in time for (electronic advance release): dutiable items	GEAS

Relevant indicators aggregated	Source
Procedures that can be expedited electronically - OECD only	OECD TFI
Separation of release from final determination and payment of Customs duties	OECD TFI
Customs Authorities limit the physical inspections of transit goods and use risk assessment	UNESCAP
Physical inspections as regards perishable versus non-perishable goods	OECD TFI
Shipments released in time for (electronic advance release): letters and documents	GEAS
Shipments released in time for (electronic advance release): non-dutiable items	GEAS
Treatment of perishable and non-perishable goods concerning the separation of release from clearance	OECD TFI
Clearance time without physical inspection	WB LPI

### Indicators Organization of Customs Authorities

Irrelevant indicators	Source	Irrelevant indicators	source
Control delegation at the national level	GEAS	Governance and impartiality: Customs structures and functions; accountability; ethics policy.	OECD TFI
Control delegation at the national level - OECD only	OECD TFI	Establishment of a code of conduct	OECD TFI
Clear provisions for the financing of the Customs administration	OECD TFI	Ethics Policy	OECD TFI
Recognised certification authority	UNESCAP	Effective sanctions against misconduct	OECD TFI
National Trade Facilitation Committee	UNESCAP	Implementation and transparency of sanctions against misconduct	OECD TFI
Extent of implementation and speed of court rulings in commercial matters (IPD A6020)	IPD	Adjustment of working hours of Customs personnel to commercial needs	GEAS
Clearly established and transparent structures and functions	OECD TFI		

### Indicators General Customs legislation, rules and procedures

Irrelevant indicators	Source
Tariff barriers	Ecorys 2012
Non-tariff barriers/liberalisation	Ecorys 2012
Banks and insurers retrieving letters of credit electronically without lodging paper based documents	UNESCAP
Electronic Application and Issuance of trade licenses	UNESCAP
Equality of treatment between national and foreign actors in commercial disputes (IPD A6023)	IPD
Requirement for clearance by a third-party Customs broker	GEAS
Possibility of a review procedure	WB LPI
Possibility to request a review of an advance ruling or its revocation / modification	OECD TFI
Appeal procedures: The possibility and modalities to appeal administrative decisions by border agencies.	OECD TFI

Irrelevant Indicators	Original source
Application of a de minimis regime that allows goods the value of which does not exceed a certain amount to be exempted from duties and taxes - amount in USD	GEAS
Application of a de minimis regime that allows goods the value of which does not exceed a certain amount to be exempted from duties and taxes - goods subject to simplified procedures e.g. consolidated release/clearance	GEAS
Application of a de minimis regime that allows dutiable goods the value of which does not exceed a certain amount to be exempted from formal declaration procedures	GEAS
Application of a de minimis regime that allows dutiable goods the value of which does not exceed a certain amount to be exempted from formal declaration procedures - amount in USD?	GEAS
Application of a de minimis regime that allows goods the value of which does not exceed a certain amount to be exempted from duties and taxes	GEAS
Refusal to issue or revocation of advance ruling are motivated	OECD TFI
Laws and regulations for electronic transactions	UNESCAP
Appeal procedures	OECD TFI
Regularly use reference prices or other arbitrary uplifts to invoice values	GEAS

Irrelevant indicators	Source
Customs rules or procedures that restrict the operation of express delivery services	GEAS
Customs rules or procedures that restrict the operation of express delivery services - express clearance	GEAS
Customs rules or procedures that restrict the operation of express delivery services - on-site Customs facilities	GEAS
Customs rules or procedures that restrict the operation of express delivery services - EDI links	GEAS
Customs rules or procedures that restrict the operation of express delivery services - value added network operators	GEAS
Customs rules or procedures that restrict the operation of express delivery services - other	GEAS

Irrelevant indicators	Source
Length of time for which the advance ruling is valid (duration)	OECD TFI
Length of time for which the advance ruling is valid (duration) - OECD only	OECD TFI
Time limit for deciding such appeals	GEAS
Limit on the time within which Customs is allowed to demand additional duties or redelivery of goods	GEAS
Limit on the time within which Customs is allowed to demand additional duties or redelivery of goods - number of days	GEAS
Transparency and proportionality of noncompliance penalties	OECD TFI

### *Indicators Communication and Transparency about Customs related matters*

Relevant indicators	Source
Involvement of the trade community: Consultations with traders	OECD TFI
Publication of Average Clearance Time	OECD TFI

Relevant indicators aggregated	Source
Adoption of public comments	OECD TFI
Consultations between traders and government	OECD TFI
Targeted stakeholders - OECD only	OECD TFI
New and changes to existing regulations are for comment prior to implementation	GEAS
Publication of average issuance time	OECD TFI
Publication of average issuance time - OECD only	OECD TFI
Efficient internal communication about policies and procedures	OECD TFI

Irrelevant indicators	Source
Transparency	Ecorys 2012
Exchange of information with trade	Ecorys 2012
Regular meetings are held (including training seminars)	OECD TFI
Advance publication/notification of new regulation before their implementation	UNESCAP
Laws and regulations are published in official journal	GEAS
Full description of all Customs procedures is available	GEAS
Publication of Advance Rulings of general interest	OECD TFI
Availability of information on the motives of the administrations decisions	OECD TFI
Publication of information on procedural rules for appeal - OECD only	OECD TFI
Publication of information on procedural rules for appeal	OECD TFI
Publication of Fees and Charges	OECD TFI
Publication of an Annual Customs Report	OECD TFI

Irrelevant indicators	Source	Irrelevant Indicators	Source
Information availability: Publication of trade information, including on internet; enquiry points.	OECD TFI	Publication of decisions and examples of Customs classification	OECD TFI
Information on Appeal procedures on internet	OECD TFI	Publication of decisions and examples of Customs classification - OECD only	OECD TFI
Publication of rate of duties	OECD TFI	Publication of judicial decision examples	OECD TFI
Publication of rate of duties - OECD only	OECD TFI	Internet publication of applicable legislation	OECD TFI
User manuals	OECD TFI	Publication of Penalty provisions for breaches of import/export formalities	OECD TFI
Procedures published at least xx days before entry into force	OECD TFI	Establishment of a national Customs website	OECD TFI
Procedures of border agencies	OECD TFI	Quality/User friendliness of the research/help function of the Customs website	OECD TFI
Procedures of border agencies - OECD only	OECD TFI	Fees Transparency	OECD TFI
Information on import and export procedures	OECD TFI	Possibility to ask questions to Customs	OECD TFI
Information on import and export procedures - OECD only	OECD TFI	Possibility to ask questions to Customs - OECD only	OECD TFI
Procedures published at least xx days before entry into force - OECD only	OECD TFI	Establishment of Enquiry Points	OECD TFI
Publication of necessary information on advance rulings	OECD TFI	Customs online feedback	OECD TFI
Publication of Agreements with any country or countries relating to the above issues	OECD TFI	Use of a specific hub for professional users	OECD TFI
Publication of agreements with third countries relating to the above issues - OECD only	OECD TFI	Publication of drafts	OECD TFI

### *Indicators Cooperation with other inspection agencies and other Customs Administrations*

Relevant indicator	Source
Multiple inspections (inspections by agencies other than Customs)	GEAS

Relevant indicators aggregated	Source
Multiple inspections (inspections by agencies other than Customs)	<b>GEAS</b>

Irrelevant indicators	Source
Cooperation between agencies on the ground (IPD A501)	IPD
Targeted stakeholders (IPD A5002)	IPD
Internal border agency cooperation	OECD TFI
Cooperation between agencies on the ground national level - OECD	OECD TFI
Cooperation between agencies at the national level - OECD only	OECD TFI
Transit facilitation agreement(s) with neighbouring country(ies)	UNESCAP
Alignment of procedures and formalities with other neighbouring countries at border crossings	OECD TFI

Irrelevant Indicators	source
Alignment of working days and hours with other neighbouring countries at border crossings	OECD TFI
External border agency cooperation	OECD TFI
Joint controls with other neighbouring countries at border crossings	OECD TFI
Exchange programmes at the international level	OECD TFI
International Coordination	OECD TFI
Development and sharing of common facilities with other neighbouring countries at border crossings	OECD TFI
Engagement in trade-related cross-border electronic data exchange	UNESCAP

## Longlist Indicators Macro-Economic Indices

Relevant indicator	Source
Percent of physical inspections - OECD only	OECD TFI
Percentage of Post-Clearance Audits (PCAs) carried out (out of the total of yearly transactions)	OECD TFI

Relevant indicators aggregated	Source
Percent of Post-clearance Audits (PCAs) carried out - OECD only	OECD TFI
Percent of releases prior to final determination and payment of Customs duties	OECD TFI

Irrelevant indicators	Source
Trading across border overall indicator (trend break with changing methodology from 2015 onwards)	WB DB
Overall business environment (Changes in the Logistics Environment)	WB LPI
Customs clearance procedures (Changes in the Logistics Environment)	WB LPI
Incidence of corruption (Changes in the Logistics Environment)	WB LPI
Other official clearance procedures (Changes in the Logistics Environment)	WB LPI
Private logistics services (Changes in the Logistic Environment)	WB LPI
Regulation related to logistics (Changes in the Logistics Environment)	WB LPI
Telecommunications and IT infrastructure (Changes in the Logistics Environment)	WB LPI
Trade and transport infrastructure (Changes in the Logistics Environment)	WB LPI
Air transport (Competence and Quality of Services)	WB LPI
Consignees or shippers (Competence and Quality of Services)	WB LPI
Customs brokers (Competence and Quality of Services)	WB LPI
Customs agencies (Competence and Quality of Services)	WB LPI
Freight forwarders (Competence and Quality of Services)	WB LPI
Health/SPS agencies (Competence and Quality of Services)	WB LPI
Maritime transport (Competence and Quality of Services)	WB LPI
Other border crossing-related government agencies (Competence and Quality of Services)	WB LPI
Quality/standards inspection agencies (Competence and Quality of Services)	WB LPI
Rail (Competence and Quality of Services)	WB LPI
Road (Competence and Quality of Services)	WB LPI
Trade and transport associations (Competence and Quality of Services)	WB LPI

Irrelevant Indicators	Source
Clearance and delivery of exports (Efficiency of Processes)	WB LPI
Clearance and delivery of imports (Efficiency of Processes)	WB LPI
Transparency of Customs clearance (Efficiency of Processes)	WB LPI
Can Customs declarations be submitted and processed electronically? (Efficiency of Processes)	WB LPI
Transparency of other border agencies (Efficiency of Processes)	WB LPI
Agent fees (Level of Fees and Charges)	WB LPI
Airport charges (Level of Fees and Charges)	WB LPI
Full truck load rates (Level of Fees and Charges)	WB LPI
Less than full truck load services rates (Level of Fees and Charges)	WB LPI
Overall, logistics costs (e.g. port charges, domestic transport, agent fees) (Level of fees and Charges)	WB LPI
Port/Airport charges (Level of Fees and Charges)	WB LPI
Port charges (Level of Fees and Charges)	WB LPI
Rail transport rates (Level of Fees and Charges)	WB LPI
Road transport rates (Level of Fees and Charges)	WB LPI
Warehousing/transloading charges (Level of Fees and Charges)	WB LPI
Criminal activities (e.g., stolen cargo) (Sources of Major Delays)	WB LPI
Solicitation of informal payments (Sources of Major Delays)	WB LPI
Maritime transshipment (Sources of Major Delays)	WB LPI
Pre-shipment inspection (Sources of Major Delays)	WB LPI
Compulsory warehousing/transloading (Sources of Major Delays)	WB LPI
Shipments meeting quality criteria (%)	WB LPI

Warehousing/transloading and distribution (Competence and Quality of Services)	WB LPI
Expedited Customs clearance for traders with high compliance levels (Efficiency of Processes)	WB LPI
Domestic Logistics Costs	WB LPI
Infrastructure (Index)	WB LPI
Logistics Services (Index)	WB LPI
Overall LPI (Index)	WB LPI
Ease of Shipment (Index)	WB LPI
Timeliness (Index)	WB LPI
Ease of Tracking (Index)	WB LPI
Provision of adequate and timely information on regulatory changes (Efficiency of Processes)	WB LPI
Efficiency of legal framework in challenging regulations	WEF GCR
Judicial independence	WEF GCR
Irregular payments and bribes	WEF GCR
Transparency of government policymaking	WEF GCR
Overall OECD TFI	OECD TFI
Number of advance ruling requests (total)	OECD TFI
Number of advance ruling requests on origin	OECD TFI

Customs (Index)	WB LPI
Appeals introduced by Customs or other border agencies resolved in favour of traders	OECD TFI
Number of Consultations	OECD TFI
Number of border agencies exports	WB LPI
Number of border agencies imports	WB LPI
Percentage of advance rulings issued within the published time period	OECD TFI
Authorized operators as a percentage of total traders	OECD TFI
Annual percentage of trade handled by Authorized operators	OECD TFI
Percentage of procedures that can be done electronically (out of the total number of import/export/transit procedures)	OECD TFI
Percent of procedures that accept copies	OECD TFI
Percentage of damaged shipments including pilferage	WB LPI
Total Fees collected (number - diversity) - OECD only	OECD TFI
Percent of Pre-arrival Processing	OECD TFI
Number of advance ruling requests on tariff classification	OECD TFI
Administrative appeals per year	OECD TFI
Appeals introduced by traders resolved in favour of Customs or other border agencies	OECD TFI
Judicial appeals per year	OECD TFI

### Indicators Infrastructural elements

Relevant indicator	Source
Internet connection available to Customs and other trade control agencies at border crossings	UNESCAP

Irrelevant indicators	Source
Typical charge for a 40-foot export container or a semi-trailer	WB LPI
Typical charge for a 40-foot import container or a semi-trailer	WB LPI
Land supply chain - Cost export	WB LPI
Land supply chain - Cost import	WB LPI
Port/Airport supply chain - Cost export	WB LPI
Port/Airport supply chain - Cost import	WB LPI
Land supply chain - Distance export	WB LPI
Land supply chain - Distance import	WB LPI
Port/Airport supply chain - Distance export	WB LPI

Irrelevant indicators	Source
Port/Airport supply chain - Distance import	WB LPI
Fees and charges: Disciplines on the fees and charges imposed on imports and fabexports.	OECD TFI
Fees for Customs services during normal working hours	OECD TFI
Evaluation of fees and charges	OECD TFI
Evaluation of fees and charges - OECD only	OECD TFI
Airports (Quality of Infrastructure)	WB LPI
Fixed transport infrastructure (e.g. ports, roads, warehouses) (Quality of Infrastructure)	WB LPI
Ports (Quality of Infrastructure)	WB LPI
Rail (Quality of Infrastructure)	WB LPI
Roads (Quality of Infrastructure)	WB LPI
Telecommunications and IT (Quality of Infrastructure)	WB LPI
Warehousing/transloading facilities (Quality of Infrastructure)	WB LPI

### Longlist Indicators Non-Fiscal Variables

Relevant indicator	Source
Expedited shipments	UNESCAP
Time elapsed between post-arrival data submission and shipment release: nondutiable items	GEAS

Irrelevant indicators	Source
Electronic Submission of Air Cargo manifests	UNESCAP
Electronic Submission of Sea Cargo Manifests	UNESCAP
Implementation of Pre-Arrival Processing	OECD TFI
Elimination of pre-shipment inspection	OECD TFI
Elimination of Pre-Shipment Inspection - OECD only	OECD TFI
Supporting pre-arrival processing for transit facilitation	UNESCAP
Pre-arrival processing	UNESCAP



## APPENDIX B: OVERVIEW OF IDENTIFIED VARIABLES AND POSSIBLE IMPLEMENTATION ALTERNATIVES

Variable	Standard procedure	Simplified procedure	Prior declaration/notification	EIDR <sup>88</sup>
Form of a Customs declaration	<ul style="list-style-type: none"> <li>- electronic (main rule)</li> <li>- paper based declarations</li> <li>- oral declarations</li> <li>- acts deemed to be a Customs declaration</li> </ul>	Electronic (main rule)	Electronic (main rule)	electronic (main rule)
Applicable Customs procedures	All Customs procedures	All Customs procedures except internal and external transit	All Customs procedures except internal and external transit	All Customs procedures except internal and external transit
Electronic declaration system to be used in the Netherlands	AGS NCTS (internal and external transit)	AGS	AGS	GPA AGS
Authorization needed	No, registration necessary	Yes, when regularly used	No, registration necessary	Yes
Conditions for authorization	Not applicable	Conditions for AEO C or slightly confined	Not applicable	Conditions for AEO C or slightly confined
Moment of filing declaration/entry	Upon arrival of the goods	Upon arrival of the goods	Before arrival of the goods	Upon arrival of the goods
Dataset Declaration/entry	Full dataset	Reduced dataset per Customs procedure	Very reduced dataset	Reduced dataset per Customs procedure
Conditions for acceptance of the declaration	<ul style="list-style-type: none"> <li>- Goods are presented</li> <li>- completely filled</li> </ul>	<ul style="list-style-type: none"> <li>- Goods are presented</li> <li>- Minimal required information</li> </ul>	<ul style="list-style-type: none"> <li>- Filing of the prior declaration</li> <li>- Minimal required information</li> </ul>	Minimal required information is entered in the records
Moment of acceptance of the declaration/entry	Upon presentation of the goods	Upon presentation of the goods	Technical acceptance before arrival of the goods.	Moment of entry in the records
Dataset presentation notification	Standard dataset presentation notification	Standard dataset presentation notification	Standard dataset presentation notification	Very reduced dataset
Waiver for presentation notification possible	No	No	No	Yes, when AEO C
Moment of presentation of the goods	Upon arrival of the goods	Upon arrival of the goods	Upon arrival of the goods	Upon arrival of the goods
Dataset supplementary declaration	Not applicable	Complete dataset together with simplified declaration	In conformity with used procedure (standard or simplified)	Complete dataset together with simplified declaration
Form of a supplementary declaration	Not applicable	<ul style="list-style-type: none"> <li>- General</li> <li>- periodic and/or</li> <li>- recapitulative</li> </ul>	Not applicable	<ul style="list-style-type: none"> <li>- General</li> <li>- periodic and/or</li> <li>- recapitulative</li> </ul>
Conditions for waiver for supplementary declaration	Not applicable	<ul style="list-style-type: none"> <li>- Custom warehouse procedure</li> <li>- Under statistical threshold</li> <li>- All necessary info in simplified declaration</li> </ul>	In conformity with used procedure (standard or simplified)	Only Custom warehouse procedure

<sup>88</sup> Of course, when a waiver is applicable, several alternatives change (as no risk analysis, physical examinations and prior-release verifications are carried out)

Moment of filing supplementary declaration and/or possession of omitting supplementary documents	Not applicable	Within 10 days after - release of the goods - a fixed period	In conformity with used procedure (standard or simplified)	Within 10 days after - release of the goods - a fixed period
Dataset used for risk analysis	Full dataset	- Reduced dataset Full dataset	- Very reduced dataset Full dataset	- Very reduced dataset Reduced dataset
Moment of performing risk analysis	Upon acceptance of the standard declaration	Upon acceptance of: - simplified declaration supplementary declaration	Upon acceptance of the: - prior declaration Standard or simplified declaration	Upon acceptance of the: - presentation notification supplementary declaration
Possibility of physical examination	Yes - Risk based Random checks	Yes - Risk based Random check	Yes - Risk based Random checks	Yes Random checks
Moment of notification of physical examination	Upon acceptance of the declaration	Upon presentation of the goods	- Upon acceptance of the prior declaration Upon presentation of the goods	Upon acceptance of the presentation notification
Waiting time	Standard	Standard	Standard and planable	Standard and planable
Number of physical examinations	Result of the implemented level of internal controls	Result of the implemented level of internal controls	Result of the implemented level of internal controls	Result of the implemented level of internal controls
Place of the physical examinations	On the request of the declarant	On the request of the declarant	On the request of the declarant	Result of the authorization for a place approved for presentation/control linked to the authorization EIDR
Moment of release of the goods		- before filing supplementary declaration before availability of all required supplementary documents		- At the moment of entering the goods in the records A time limit may be set in the authorization
Conditions for release of the goods	Standard conditions	Standard conditions, except: No monitoring by Customs in case of a comprehensive guarantee	Identical to standard (prior standard) and simplified (prior simplified) procedure	No monitoring by Customs on case of a comprehensive guarantee
Response time	Standard	Standard	Standard	Standard
Number of prior-presentation notification verification	Standard	Standard	Standard	Standard
Number of prior-release verification	Standard	Standard	Standard	Standard
Number of post-release verification	Standard	Standard	Standard	Standard
Number of post-release audits	Standard	Standard	Standard	Standard
System-based approach possible	Yes	Yes	Yes	Yes

## APPENDIX C: QUESTIONNAIRES AND SURVEYS

### *Questionnaire and surveys used for the Customs experts*

1. What opportunities / benefits should a facility offer to be interesting for business?
2. Which variables and scenarios do you recognize for the implementation of EIDR?
3. What would the consequences of implementation using the identified scenario's mean for trade?
4. Which scenario do you consider most promising
5. Can you indicate to what extent these variables play a role in the decision of a declarant whether to implement entry in the declarant's records? Can you explain your response?

VARIABLES	---	--	-	-/+	+	++	+++
More thorough conditions for the authorization for a simplified Customs declaration procedure							
More thorough conditions for authorization EIDR							
More extensive dataset of the presentation notification							
Waiver for presentation notification							
Partial waiver for presentation notification							
No waiver for presentation notification							
Custom made dataset for the supplementary declaration							
Presentation notification possible per article							
Aggregated presentation notification possible							
Periodicity supplementary declaration per calendar month							
Customized periodicity supplementary declaration							
Higher costs to import/export							
Higher number of physical examinations							
Higher number of prior-release verifications							
Higher number of post release verifications							
Higher number of post release audits							
Advance rulings possible							
Possibility to use an audit file							
System-based approach possible							
Shorter waiting time							
Better realization of promised waiting time							
Lead-time declaration processing							
Better realization of promised lead-time declaration processing							
Prior declaration and prior notification implemented							
Arrangements concerning place of the physical examination possible							
Arrangements concerning moment of physical examination possible							

### Questionnaire and surveys used for the representatives of trade

1. What considerations play a role in your decision to make use of Customs Simplifications or Customs Facilities? Can you explain those considerations?
2. Can you indicate to what extent these variables play a role in your decision whether to implement entry in the declarant's records? Can you explain your response?

VARIABLES	ALTERNATIVES	---	--	-	-/+	+	++	+++
Waiver for presentation notification	Full waiver							
	Partial waiver							
	No waiver							
Number of physical examinations	None							
	Reduced							
	Like normal procedure							
Number of prior release verifications	None							
	Reduced							
	Like normal procedure							
Moment of physical examination	Within 2,5 hours after presentation							
	Logical moment in the supply chain							
	Planable after prior notification							
	End previous Customs procedure							
Place of physical examination	Standard location							
	Place mentioned in authorization							
	Planable after prior notification							
Waiting time	Within 2,5 hours							
	Short after presentation							
	Planable after prior notification							
Realization of promised waiting time	Regularly deviations							
	Hardly deviations							
System-based approach	Not possible							
	Possible							
Prior declaration and prior notification	Implemented							
	Not implemented							
Realization lead-time declaration processing	Regularly deviations							
	Hardly deviations							
Lead-time declaration processing	Like standard procedure							
	Faster than with standard procedure							
Dataset for the presentation notification	Like standard procedure							
	Like simplified procedure							
	Customized							
	Minimum dataset UCC							
Periodicity supplementary declaration	Never							
	Calendar month							
	Customized							
Dataset supplementary declaration	Like standard procedure							
	Customized							

3. Do you miss important variables in the summary of Question 2? If so, can you say something about it?

4. Please indicate the order of importance of the following possible consequences of implementing the simplified declaration procedure EIDR?

<b>Result of implementation Entry in the declarant's records</b>	<b>Rank number 1 to 5</b>
Improving the ability to use different procedures and processes in various situations (Administrative flexibility)	
Cost-benefit analysis improves (business case)	
Reduction of number of Customs interventions (Customs supervision)	
Expediting the speed of the supply chain	
Expediting the predictability/planability of the supply chain	

## APPENDIX D: SHORT REPORTS OF INTERVIEWS AND SURVEYS

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### Short reports on the questionnaire used for the Customs experts

*Leo Alewijnse, Douane expert werkzaam bij Douane Roosendaal*

**Datum: 2 februari 2017**

Puntsgewijs verslag:

- Als de vereenvoudigde aangifteprocedure inschrijving in de administratie van de aangever DWU conform wordt ingericht, dan gaat het meer lijken op de normale procedure. Het bedrijfsleven gebruikt de huidige regeling vooral in verband met het gemak dat het oplevert ten opzichte van de normale procedure, waarin ze veel meer lastig gevallen worden door de Douane. De vraag is of de faciliteit in het huidige tijdsgewricht en met inregeling van alle wettelijke voorwaarden nog wel nuttig is en of een mogelijk meer klantspecifieke inrichting ook niet bij de normale procedure een goede zet zou zijn. In het verleden was er, in verband met bijvoorbeeld de langzame automatisering (snelheid proces) en de mate van automatisering, behoefte aan een regeling als de GPA. De vraag is of die elementen nu nog wel spelen. Het kan nu mogelijk ook zonder de faciliteit inschrijving in de administratie.
- Handmatige behandeling en selectie door de aangever was bij de introductie van de GPA gezien het grote aantal aanbrengberichten zeer tijdrovend. Een gedeeltelijke vrijstelling (dus voor sommige goederen wel en voor andere niet) betekende handmatige selectie door de aangever voor het aanbrengbericht en dus veel extra werk. Daarom wilde de aangever liever alles of niets melden, tenzij de selectiecriteria bekend zouden zijn (transparantie). In tegenstelling tot zo'n twintig jaar geleden leidt het integreren van een aanbrengbericht in de automatisering van de aangever niet meer tot ongewenste vertragingen. Bovendien is het eenvoudiger en goedkoper dan destijds en is het qua data-infrastructuur eenvoudig te realiseren.
- Een belangrijke reden voor het gebruiken van de GPA was het nog niet beschikbaar hebben van de informatie die in de aangifte moet worden opgenomen. Vroeger was dit min of meer een valide reden (het kon haast niet anders), nu niet meer. De gegevens zijn in zijn algemeenheid gewoon beschikbaar op het moment van in het vrije verkeer brengen. Daarnaast kan een vereenvoudigde aangifte worden gedaan als er een gegeven mist.
- Bepaalde goederen, bijvoorbeeld landbouwgoederen zullen altijd moeten worden aangebracht, anders kunnen we geen risicoanalyse uitvoeren terwijl de goederen nog aanwezig zijn. Zonder aanbrengbericht is dat niet mogelijk.
- De Douane koppelt nu vaak de faciliteit aan de vergunning, maar dat hoeft niet. De faciliteiten zouden voor iedere aangifteprocedure op gelijke wijze mogelijk moeten zijn, dus ook met de normale procedure. Er zou sprake moeten zijn van een menu keuze. Tegenwoordig is de aangever bijna verplicht de GPA te gebruiken omdat de faciliteiten daar nu eenmaal aan gekoppeld zijn. We zouden toe moeten naar een situatie waarbij faciliteiten kunnen worden gekozen uit een menu. Dat gaat dus verder dan twee smaken: de normale procedure of de GPA. Het moet goed duidelijk zijn wat de consequenties zijn voor het bedrijf. Wil een bedrijf die consequentie niet, dan dus ook niet de faciliteit.
- Om voor het bedrijfsleven interessant te zijn als faciliteit is het versnellen van de logistiek met stip het belangrijkste. De aangever is maar bij een ding gebaat: doorstromen van de goederen. Iedere douane-interventie betekent wachttijd.
- Volledige vrijstelling van aanbrengbericht is voor het bedrijfsleven van belang, omdat dan geen inbreuk in de logistiek kan plaatsvinden.
- Op dit moment betekent de GPA nog dat het bedrijf af is van alle logistiek beïnvloedende aandacht van de Douane. Iedere inbreuk daarop maakt het minder aantrekkelijk.
- De dataset aanbrengbericht – zoals die nu is – is onvoldoende om risicoanalyse te doen door de Douane. De EU-redenering is dat er in het systeem al informatie over de voorgaande regeling zit. Daarom kunnen we volstaan met een beperkt aanbrengbericht. De systemen van de Nederlandse Douane zijn daar echter niet toe in staat. Level playing field betekent dat de aangever niet meer hoeft te leveren dan de voorgeschreven dataset.

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*Richard van 't Hof Douane expert werkzaam bij Douane Rotterdam Rijnmond*

**Datum: 2 februari 2017**

Puntsgewijs verslag:

- *De mogelijkheid om passief (dus eigenlijk niet) te melden vervalst. Het bedrijfsleven moet iets gaan doen wat nu niet hoeft en dat is een pijnpunt. Tegelijkertijd heeft de Douane minder data bij toepassing van de wettelijke regeling (de dataset van de aanvullende aangifte is beperkter dan de informatie die nu via de GPS wordt aangeleverd). Het is dus*

een verslechtering voor beide partijen. Daardoor is er ook minder zekerheid voor de aangever op het moment dat de aangifte wordt gedaan, bijvoorbeeld pas na uitvoering van een CNI.

- Doordat er moet worden aangebracht ontstaat er meer werk voor het bedrijfsleven en omdat de dataset zo beperkt is, kan de Douane geen goede risicoanalyse doen. De fysieke opnamen kunnen niet risicogericht worden aangestuurd. Alleen steekproefsgewijs. De aanvullende aangifte wordt in feite het eerste moment dat risico-analyse kan worden gedaan. De gevolgen voor het bedrijfsleven zouden kunnen worden beperkt door de dataset aanbrengbericht uit te breiden.
- Doordat er aangebracht wordt ontstaat er door de uit te voeren risicoanalyse wachttijd en mogelijk oponthoud door fysieke opnamen
- Voor het bedrijfsleven is voorspelbaarheid van de Douane van belang. Ook betrouwbaarheid van de Douane is belangrijk, compliance bereiken komt van twee kanten
- Ook het voorkomen van aanpassingen in de werkwijze (business as usual) door Douanecontrole is belangrijk
- Meer administratieve last zou kunnen worden voorkomen door het gebruik audit file. Een audit file is de basis om de met de aangever gemaakte afspraken met betrekking tot het bedrijfsproces vast te leggen (door de onderneming zelf). De concrete uitwerking is afhankelijk van de aangever (periodiciteit, op afroep beschikbaar stellen van de audit file etc.) Met behulp van de audit file monitort de Douane de mate waarin de aangever in control is en de gemaakte afspraken na komt.
- Als een bedrijf geen audit file gebruikt dan is de consequentie wel aanbrengen en fysieke en uitgebreidere administratieve controles regelmatige controles (AC en controles achteraf)
- Het bedrijfsleven wil zo veel mogelijk vrijstelling van het doen van een aanbrengbericht, als er wel een aanbrengbericht moet worden gedaan dan altijd, omdat bedrijven altijd of nooit willen aanbrengen. Per goederensoort beslissen of wel of niet aangebracht moet worden. Zo veel mogelijk vrijstelling voor aanbrengbericht.
- Het niet kunnen uitvoeren van controles in de actualiteit kan worden opgevangen door (verplichting):
  1. Als de Douane bij het bedrijf is kun het fysiek controleren. Betreft niet de aangegeven goederen, maar bij overzichtelijk en goed gedocumenteerd goederenpakket in combinatie met onvoorspelbaarheid geeft dit veel zekerheid. Periodieke inventarisatie van de voorraden: geen oponthoud, wel voldoende zekerheid. Heeft veel effect en is onvoorspelbaar (moment).
  2. Daarnaast gebruik van de trigger van de voorafgaande of opvolgende regeling, bijvoorbeeld vervoer en dus met aangifte in NCTS. Dit voldoet dan wel niet aan de Europese regelgeving maar is wel risicogericht.
- Uiteindelijk moet Douane niet de faciliteit koppelen aan de vereenvoudiging, maar bedrijven de keuze geven uit een aantal opties: een duidelijke menukeuze mogelijk maken. De keuze bepaalt de inzet van de Douane. Maakt het bedrijf het gemakkelijk voor de Douane, dan kan de Douane het gemakkelijker maken voor het bedrijf.
- De mate waarin de aangever in control is en haar afspraken nakomt bepaalt hoeveel douane doet.
- Redeneren vanuit risico: goederen, klant en vergunning risico's wegen per aangifte/aangiftesoort etc. Er zou geen verschil tussen normale procedure en EIDR mbt handhaving moeten zijn, omdat het aantal controles bijv. niet afhankelijk is van de aangifteprocedure, maar van de betrouwbaarheid van de aangever.
- Een systeemgerichte benadering is belangrijk:
  1. Initieel onderzoek is cruciaal. Oordeel over betrouwbaarheid aangever en onderzoek naar goederen vóór aangifte. Vooraf, maar wel de ultieme risico analyse. In initiële fase risico's afdekken en duidelijke afspraken maken over wat wel en wat niet mag.
  2. Vertrouwen op beheersingsmaatregelen en gemaakte afspraken (ogv initieel onderzoek en afgifte AEO vergunning)
  3. Push left principe: maken van harde afspraken met het bedrijf, bedrijf controleert zelf en bij fouten wordt de werkwijze voor de volgende inslag aangepast (leercirkel).
- De ideale werkwijze van de Douane mbt toezicht is (volgordelijk):
  1. Initieel onderzoek
  2. Fiscale verwerking op aangifte (nav aanvullende aangifte)
  3. Periodieke monitoring met gebruik van de audit file

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Johan Stoop, Douane expert werkzaam bij Douane Landelijk Kantoor

Datum: 15 februari 2017

Puntsgewijs verslag:

- De huidige vrijstelling voor aanbrengen (passieve meldplicht) betekent absolute logistieke vrijheid met betrekking tot hoe het bedrijf administratief handelt en de beschikbaarheid op het juridische vereiste moment van de verplichte



gegevens en documenten. Bovendien is er geen inbreuk op de logistieke stroom, snel clearance en geen fysieke controle. Die logistieke vrijheid is een van de belangrijkste redenen voor een bedrijf om te werken met de GPA. Het is dus een riante regeling.

- Bij wel aanbrengen ontstaat een andere situatie. Het is nog steeds te realiseren dat er weinig tot geen logistiek oponthoud ontstaat, maar de gegevens moeten dan wel op tijd beschikbaar zijn, en daarmee vervalt een huidig voordeel.
- Materieel is het overigens niet risicovol dat niet alle gegevens beschikbaar zijn. Vergunninghouders/AEO's beheersen hun goederenstroom wel, ze voldoen alleen niet op het juiste moment aan de administratieve verplichtingen, terwijl de gegevens gewoon zijn geboekt in de eigen administratie.
- Als oplossing ziet Johan een regeling waarbij bij aanbrengen een volledige aangifte wordt gedaan, terwijl het toezichtmodel op de klassieke manier in stand blijft. Dan zit daar ook de ruimte om in te regelen wat je wel doet, niet doet en wanneer je het doet. Logistieke vrijheid garanderen terwijl het bedrijf dan wel DWU conform op het juiste moment de informatie voorhanden heeft.
- Twee aspecten zijn bij het in aanmerking komen voor een economische douaneregeling van groot belang, De vereisten in Economische douaneregelingen:
  1. er moet een economisch voordeel zijn voor belanghebbenden
  2. het uit te voeren douanetoezicht moet daartoe in verhouding staan, Douane moet dus geen onevenredig grote inspanning hoeven te doen.

Het bedrijf moet economisch rechtvaardigen waarom ze gebruik willen maken van een procedure. Dit betekent dus een economische rechtvaardiging van twee kanten. Bij inschrijving in de administratie is dit minstens even belangrijk. Ook deze vereenvoudiging is gedreven door het stimuleren van economie van de EU. Het "Leitmotif" van economische douane regelingen.

- Zonder aanbrengbericht kan Douane wel degelijk goed toezicht inregelen: Goed initieel onderzoek, beoordelen goederenstambestand, dan afhankelijk van het goederenpakket en de regeling die het bedrijf wil gevolgd door een goede risicoanalyse vooraf en een daarop gebaseerd toezicht in de actualiteit en achteraf leidt tot een ruim voldoende toezichtmodel met voldoende risicomangement.
- Voor het bedrijfsleven zijn bij het kiezen voor een vereenvoudiging of faciliteit vooral van belang:
  - Geen hinder in de logistiek, een ononderbroken supply chain
  - Kostenbesparing, een positieve business case
  - Het betalen van rechten is altijd duurder dan uitstel of afstel van rechten
  - Het moet financieringsvoordelen opleveren
- De vraag is, of de vereenvoudiging nog wel een functie heeft. In een modern geautomatiseerde omgeving kunnen de verplichtingen en formaliteiten op worden gevangen binnen de normale procedure.
- Nieuw is, dat Douane een controleprogramma moet hebben verbonden aan de individuele vergunning inschrijving in de administratie.
- Risicomangement op aanbrengberichten zal moeten plaatsvinden, waardoor interventies in de logistieke stroom kunnen ontstaan. Volgens Johan is het ook goed mogelijk, dat Douane via de aanbrengberichten signalen verzamelt voor administratieve controle achteraf ipv fysieke opname

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## Bart Mutsaers, Douane expert werkzaam bij Douane Eindhoven

Datum: 15 februari 2017

Puntsgewijs verslag:

- Een faciliteit is interessant voor het bedrijfsleven als er een business case is, het moet daarnaast de snelheid bevorderen en zoveel mogelijk voorspelbaarheid realiseren.
- Het realiseren van one stop shop is de beste manier om onnodige belemmeringen weg te nemen door alle benodigde controles tegelijkertijd uit te voeren op een locatie en op een moment dat de logistiek zo weinig mogelijk wordt verstoord.
- Het bedrijfsleven moet zo goed mogelijk worden gefacilieerd. Daarmee kan onnodig oponthoud in de logistiek voorkomen, bijvoorbeeld door de Douane-interventie elders in het logistieke proces uit te voeren.
- Douane moet gaan denken vanuit een overall concept. Niet vanuit de kale gegevens. De GPA/SPA was niet meer dan een rapportageverhaal, inschrijving in de administratie is breder dan dat. Het gaat erom dat de gegevens die de Douane nodig heeft beschikbaar zijn zodat de risico's kunnen worden afgedekt.
- Het is belangrijk dat het bedrijfsleven de normen kent, dat duidelijk is waar ze aan moet voldoen; transparantie over inherente risico's

- Bij inschrijving in de administratie wordt met veel detail rapportage gewerkt en daardoor komt veel detail terug. Bij gebruik van de normale procedure is de informatie veel meer geaggregeerd en is dus het volume aan fouten (mogelijk verklaarbare afwijkingen van de norm) minder..
- Douane zou zich moeten meer richten op de IT-systemen van het bedrijfsleven in plaats van op de output van de systemen. Systeemgerichte benadering dus.
- De Douane zou naar een modulaire structuur toe moeten. Modules waaruit gekozen kan worden zijn gebaseerd op de faciliteiten uit de Brusselse wetgeving. Als een marktdeelnemer voldoet aan de voorwaarden voor de faciliteit dan kan hij die aanvragen.
- Voor het aanbrengbericht was tot nu toe een vrijstelling. Dat kan in de toekomst nog steeds. Er moet dan wel een module worden ingericht met betrekking tot aanzuivering van de voorafgaande douaneregeling. Klopt de aanzuivering, dan zouden de (basis-)gegevens voor de opvolgende regeling ook juist moeten zijn. Het (systeem van) toezicht zou meer gebaseerd kunnen worden op het toezicht op de aanzuivering. Als het beëindigen van de voorgaande douaneregeling juist is aangegeven of ingeschreven, dan zou de volgende aangifte/inschrijving ook correct moeten zijn als er door de Douane kan worden gesteund op de interne controle maatregelen van de vergunninghouder.
- Douane zou in de basis naar een toezichtstelsysteem moeten van alleen positief controleren voor het verkrijgen van zekerheid over de betrouwbaarheid van een aangifte of bericht. Ook daarvoor is de betrouwbaarheid en controleerbaarheid van de administratie noodzakelijk.
- Uiteindelijk gaat het om integriteit datastroom. Als de uitgaande boeking juist, volledig, tijdig is dan mag je er van uitgaan dat het ook klopt bij de ontvangende partij (zie hiervoor)
- Het zou mogelijk moeten zijn om bij vertrek vanuit voorafgaande regeling de controle uit te voeren.
- Als je in control bent heb je recht op faciliteiten.
- De normale procedure maakt geaggregeerd aangeven mogelijk, dat zou ook moeten kunnen bij inschrijving in de administratie. Dus bij aanvullende aangifte op zelfde niveau van aangifte werken als bij normale procedure. Verschil is, dat die informatie beschikbaar is bij het bedrijf, niet in de aangifte. Het gaat om de audit trail dus!! Het moet controleerbaar zijn.

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### Wim Visscher, Douane expert werkzaam bij Douane Landelijk Kantoor

**Datum: 15 februari 2017**

Puntsgewijs verslag:

- Voor het bedrijfsleven is voorspelbaarheid in het logistiek proces het belangrijkste. Zij willen het moment van ingrijpen in het proces zoveel mogelijk kennen. Al met al gaat het vooral om het realiseren van een zoveel mogelijk ongestoorde logistieke bedrijfspgang. Als er dan een interventie nodig is, dan moet een passend moment in het logistieke proces gevonden worden.
- Het bedrijfsleven begrijpt dat fysieke opnamen soms nodig zijn maar als een fysieke controle nodig is, dan moet het de gevolgde procedure, het moment, de plaats en de tijdsduur van die interventie voorspelbaar zijn voor de aangever.
- Vaak worden controles gepland op het moment dat de aangever ze wil vrijmaken of wil wederuitvoeren. Waarom zou de Douane deze controles niet uitvoeren op een moment dat de goederen nog niet bestemd zijn voor vrijmaken of wederuitvoer. Zo is een fysieke controle bij inslag vaak een goed moment, dan staan de goederen toch stil. Liever niet bij uitslag, want dan grijpt het in in de logistiek (snelheid).
- Daarnaast is flexibiliteit in het handelen van de aangever belangrijk, de mogelijkheid om, afhankelijk van de aard van de klant of goederen, verschillende aangifte procedures te gebruiken om daarmee flexibiliteit in de administratieve en logistieke afhandeling te realiseren.
- De (investerings)kosten om te kunnen implementeren, volgend uit de eisen aan administratie moeten afgewogen worden tegen de voordelen. Het gaat dus om een positieve business case.
- De vraag is of het deskundigheidsniveau bij het bedrijf wel voldoende is, er wordt immers nogal wat bij ze neergelegd. Het bedrijfsleven zal ook moeten investeren in het verhogen van de douanekennis.
- Als een marktdeelnemer kan laten zien dat hij de juiste gegevens tijdig en volledig inschrijft in de administratie en in control is in zijn logistieke en administratieve proces, dan kan de Douane minder inbreuk op kritieke momenten en plaatsen in het logistieke proces toestaan. Als het bedrijf niet in control is, dan moet de Douane er juist boven op zitten en minder toestaan.
- Goede dossiervorming van onder andere afgegeven vrijstellingen voor aanbrengen zijn belangrijk, zodat Douane iedere vrijstelling richting de externe toezichthouder kan rechtvaardigen.
- Van belang is dat er onderscheid wordt gemaakt tussen de verschillende rollen in de supply chain. Het bedrijfsleven bestaat niet, er zijn veel verschillende bedrijven met veel verschillende rollen in de logistiek.

- De periodiciteit van de aanvullende aangifte is van belang. Zou korter kunnen, bijvoorbeeld van een maand naar twee weken. Des te dichter dat bij het moment van inschrijving komt, des te minder interessant het is voor het bedrijfsleven. Aansluiten bij het bedrijfsproces van de aangever is daarentegen mogelijk wel interessant.
- Douane richt de handhaving meer op valideren en monitoren vanuit de vraag of het bedrijf nog steeds voldoet aan de normen/afspraken. Niet redeneren vanuit risico op dat moment, maar vooraf de risico's inventariseren en met het bedrijf kijken hoe het wordt afgedekt.

### Frank Heijmann, Douane expert werkzaam bij Douane Landelijk Kantoor

**Datum: 22 februari 2017**

Puntsgewijs verslag:

- De nieuwe wetgeving met betrekking tot inschrijving in de administratie is een beperkte aanpassing van bestaande situatie
- De vraag is of de regeling nog wel van deze tijd? Ooit was het een vervanging van de schriftelijke aangifte ingegeven vanuit de administratieve wereld, niet de IT wereld. De vraag is hoe de regeling past in het huidige tijdsgewricht?
- De kern van de regeling is het eenvoudiger inrichten van de aangifteprocedure, specifiek voor grotere bedrijven
- Om interessant te zijn voor het bedrijfsleven moet een faciliteit of vereenvoudiging de voorspelbaarheid en de snelheid van het logistieke proces bevorderen, het minimaliseren van inbreuken in dat proces.
- Daarnaast is het vergroten van flexibiliteit van het administratieve proces belangrijk.
- De aangifte zou in fasen moeten kunnen worden opgebouwd. Beginnen met een vooraf aangifte, gevolgd door een onvolledige (vereenvoudigde) en een definitieve (aanvullende) aangifte. De vereenvoudigde aangifte zou moeten bestaan uit een variabele set, aangepast aan het administratieve en bedrijfsproces van de betreffende aangever (maatwerk). De aanvullende aangifte heeft als functie om de volledige aangifte (alle noodzakelijke gegevens) te realiseren.
- Een cruciaal element bij het realiseren van adequate administratieve flexibiliteit voor het bedrijfsleven betreft:
  1. De gegevens die in het aanbrengbericht moeten worden opgenomen
  2. De gegevens die op het moment van inschrijving beschikbaar moeten zijn
  3. De dataset en de wijze van aanlevering van de aanvullende aangifte
  4. het verlenen van vrijstellingen voor het aanbrengbericht
- De vraag is of een vrijstelling voor het aanbrengbericht nog wel belangrijk is. Met de technologische stand van zaken is het geen probleem om een aanbrengbericht te genereren.
- De implementatie van inschrijving in de administratie conform het DWU heeft geen impact op het toezicht. Er is geen verschil in systematiek tussen de verschillende stromen die ontstaat door deze regeling, omdat niet de aangifteprocedure de wijze van toezicht bepaalt, maar de stroom (blauw, groen of geel) waarin de aangever is opgenomen in combinatie met de vastgestelde betrouwbaarheid van de aangever (vergunninghouder/AEO)
- Het toezicht bij een vergunninghouder inschrijving in de administratie wijkt dus niet af. Omdat sprake is van een betrouwbare aangever (groene stroom) kan er wel sprake zijn van intensiteitsreductie van de controles in aantal (niet risicogericht, maar gericht op vaststellen dat de aangever zijn processen beheerst).

### Serge van Dijk, Douane expert werkzaam bij Douane Landelijk Kantoor

**Datum: 7 maart 2017**

Puntsgewijs verslag:

- Voor het bedrijfsleven moet het gebruiken van inschrijving in de administratie voordelen opleveren, hetzij in de logistiek, hetzij in de administratieve lasten. Bovendien moet er een business case zijn: de voordelen moeten opwegen tegen de investering.
- Voor het bedrijfsleven is logistieke voorspelbaarheid en snelheid van belang. Omdat in de logistiek alles draait om planning, is voorspelbaarheid misschien nog wel belangrijker dan snelheid
- Als er een zwaar traject moet worden gelopen om in aanmerking te komen voor de vereenvoudiging, dan is dit voor het bedrijfsleven alleen maar interessant als de vereenvoudiging ook echte voordelen oplevert.
- Grote vraag is of bedrijven de vergunningen nog wel nodig hebben. Ze zouden beter moeten kijken vanuit kosten oogpunt. Veel van de goederen zijn immers uiteindelijk voor de Europese markt. Het bij lossing na binnenkomst vrijmaken zou wel eens voordeliger kunnen zijn.
- Logistieke voorspelbaarheid en snelheid is van belang..

- *De eisen aan vrijstellen voor een aanbrengbericht zijn met de DWU nog zwaarder geworden. Je moet bijvoorbeeld AEO zijn. Onder het CDW was het al lastig, nu wordt het nog lastiger.*
  - *Op het moment van aangifte moet een uitgebreidere dataset beschikbaar zijn. De gegevens moeten op het moment inschrijving voorhanden zijn. Het CDW gaf vrij veel ruimte, het DWU minder: in ieder geval de gegevens van de vereenvoudigde procedure moeten beschikbaar zijn.*
  - *Aanbrengen moet wettelijk al heel lang. Er zijn ook eisen bij gekomen waaronder aan de administratie (er moet meer worden vastgelegd)*
  - *De vraag is of Douane het aanbrengbericht wel moet implementeren. Een aanbrengbericht implementeren waar je op risicogebied niets mee kunt omdat er geen gegevens in staan, is niet erg nuttig. Tegelijkertijd moet er in verband met prioritaire controleacties en bij verboden en beperkingen (bijvoorbeeld veterinaire) wel aangebracht moeten (kunnen) worden*
  - *Het bedrijfsleven wil vermoedelijk alles of niets aanbrengen, niet gedeeltelijk.*
  - *Als je op het moment van inschrijven moet beschikken over de dataset vereenvoudigde aangifte, waarom zou je die dan de normale of de vereenvoudigde procedure niet gebruiken?*
  - *Wel of niet fysieke controle is nu gekoppeld aan de vergunning. De vraag is of dat terecht is, het gaat niet om de vergunning maar om de betrouwbaarheid van de onderneming. Een afgegeven vergunning moet dus voldoende zijn voor het toestaan van een faciliteit, onafhankelijk van aangifteprocedure die wordt gebruikt*
  - *Een vergunning inschrijving in de administratie kan vanuit facilitatie perspectief zinvol zijn, omdat een afgegeven vergunning betekent dat Douane te maken heeft met een betrouwbare aangever. Het zicht van de Douane op een aangever in de normale procedure is minder groot omdat bij deze bedrijven normaal gesproken geen initiële onderzoek wordt uitgevoerd.. Daardoor is zicht op beheersing tav aangifteprocedure minder en dat is een reden om minder faciliteiten te bieden*
  - *Voorafaangifte kan niet bij inschrijving in de administratie (met of zonder aanbrengbericht). Er is geen juridische mogelijkheid EIDR is moment van aangifte ook de aanvaarding en aanvaarding kan pas als de goederen er zijn, niet pre-arrival.*
  - *Vrijstelling van aanbrengen zal door de EU alleen bij goede onderbouwing worden geaccepteerd, er is geen wettelijk bezwaar, maar een generieke vrijstelling is niet meer aanvaardbaar. In ieder dossier zal apart moeten worden vastgelegd waarom een vrijstelling is gegeven.*
  - *Een samenvattende aanvullende aangifte is niet kansrijk en dat moet de Douane ook niet willen, omdat hij niet is te koppelen aan de inschrijving.*
  - *Serge is van mening dat goed moet worden nagedacht over het gebruik van auditfiles. Als we ze gaan vragen, dan moeten we er ook wel iets mee gaan doen.*
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## Short reports on the questionnaire used for the representatives of trade

*Edwin van Dinther, Business unit manager bij Vos distri Logistics Oss BV*

9 juni 2017

**Welke overwegingen spelen voor u mee bij de beslissing gebruik te maken van Douanevereenvoudigingen of Douanefaciliteiten?**

Het gaat primair om effectiviteit, snelheid van het totale proces en zo weinig mogelijk oponthoud door bijvoorbeeld fysieke opnamen. Van belang is om het nauwkeurig te doen: voorkomen fouten door dubbel (handmatig) werk. Het is belangrijk om zoveel mogelijk aan te sluiten bij het eigen bedrijfsproces, geen extra handmatige slagen om Douaneverplichtingen te voldoen. Daarom ook is het WMS gekoppeld aan het aangiftebehandelingssysteem. Dit voorkomt fouten en versnelt het administratieve proces. Het gebruik van inschrijving in de administratie voor een klant betekent op dit moment dat geen interventies in de logistiek plaatsvinden (er vindt geen controle plaats omdat er niet wordt aangebracht)..

**Kunt u zeggen of en hoe de volgende variabelen meespelen bij uw beslissing Inschrijving in de administratie van de aangever wel of niet te implementeren (alleen de inhoudelijk besproken variabelen zijn opgenomen)?**

**Ontheffing voor het doen van een aanbrengbericht:** Het WMS voorziet in systeem dat een melding kan sturen, dus aanbrengen maakt niet uit. Gedeeltelijk aanbrengen is wel een probleem: kosten en tijd (stilletijd) die het kost om systeem aan te passen aan de veranderde aanbrengberichteisen.

**Moment en plaats van fysieke controle:** Als controle plaatsvindt in warehouse is controle nooit een probleem. Bij uitslag (export of vrij verkeer) is controle wel een probleem in verband met veel spoed- en last-minuteorders. Bij plotselinge controle missen de goederen de zending. Het is vooraf niet bekend wat de uiteindelijke bestemming is. Voorbeeld zijn reclameacties bij grote supermarktconcerns waarbij vooraf niet bekend is hoeveel er nodig is (mate van succes niet bekend). Vooraf afspraken zou een oplossing kunnen zijn: vooraf afspraken maken met de Douane dat bij bepaalde goederen geen controles plaatsvinden omdat de identiteit en Douaneverwerking goed is afgedekt. Er zijn dan minder fysieke opnamen en er is dus minder storing van de logistiek.

Als er een fysieke controle plaatsvindt dan wordt gebruik gemaakt van de verleggingsmogelijkheid, daardoor vindt controle invoer vaak plaats is het warehouse is altijd goed, er buiten liever niet in verband met hogere kosten en wachttijd chauffeurs. Twee uur wachten is acceptabel, vier uur is te lang

**(Aantal ) fysieke controles:** Fysieke opnamen zijn ook in het belang van het bedrijf, ze waarborgen ook dat het bedrijf het goed doet. Ze moeten wel zin hebben: opletten dat niet steeds dezelfde controles worden gedaan en zoveel mogelijk fysieke controles worden gecombineerd. Liever wel (zinvolle) controles dan geen controles!

**(Realisatie van de toegezegde) doorlooptijd aangiftebehandeling:** Is voor bedrijf niet relevant (geldt niet voor maandaangifte). Er wordt gewoon gefactureerd, mochten er afwijkingen zijn dan wordt dat later gecorrigeerd.

**Dataset van het aanbrengbericht en aanvullende aangifte:** De informatie moet beschikbaar zijn Zo lang het maar standaard is en de informatie vanuit het bedrijfsproces beschikbaar kan zijn, omdat het anders extra kosten en tijd betekent. Het gaat dus om maatwerk.

**Mist u belangrijke variabelen in de opsomming hiervoor?**

Neen, gevoel is wel dat er onvoldoende aandacht is voor de kosten voor het bedrijf. Het gaat vooral om de regels in de vragenlijst. Uiteindelijk gaat het om de afweging tussen kosten en snelheid. Ook voor het bedrijf zijn de kosten wel moeilijk in te schatten, die zijn per situatie sterk verschillend (vooral aanpassingen in programmatuur is kostbaar en tijdrovend en slecht voorspelbaar).



12 juni 2017

**Welke overwegingen spelen voor u mee bij de beslissing gebruik te maken van Douanevereenvoudigingen of -faciliteiten?**

Alles gaat om onverstoorde logistieke stroom. Duidelijkheid vooraf is daarbij cruciaal, geen gedoe tijdens het logistieke proces of achteraf. Duidelijkheid (voorspelbaarheid) is van belang omdat we willen weten waar we aan toe zijn. Dat is erg belangrijk voor een logistiek dienstverlener, omdat die niet is geïnteresseerd in wat er vervoerd wordt, alleen in het zoveel mogelijk ononderbroken laten draaien van de logistiek. Ook snelheid is van belang. We zijn groot als logistiek land, we hebben niets zelf. We zijn er enorm bij gebaat als het transport naar het achterland snel kan gebeuren. Dat krijg je alleen maar door goede samenwerking. Ten slotte is regelmaat belangrijk. Zeg maar wanneer je komt controleren en wat, de logistieke dienstverlener zorgt er dan voor dat de goederen klaarstaan, dat de mensen er voor vrij gemaakt zijn, waardoor er geen wachttijden bij het bedrijf en Douane zijn. Bloktijden leiden tot efficiënte werkwijze. Regelmatigheid is nog belangrijker dan snelheid.

Het is belangrijk (zeker mondiaal) dat er Douane is. Samenwerken met de Douane is daarbij cruciaal. 24 uur voor vertrek van de zending is alle informatie bij de logistiek dienstverlener al bekend. Bij de Douane is die pas bekend bij of na landing. Logistiek dienstverlener heeft al aangifte gemaakt, weet wat er komt, waar het naar toe gaat, opvolgende regeling, betalingsverkeer is bekend, importeur en waar het naar toe gaat.

Geen probleem met interventie van de Douane, als het maar duidelijk is. Toezicht doe je samen, logistiek doe je samen (samen zorg je dat het zo effectief en efficiënt mogelijk gaat. De logistiek dienstverlener is vanuit logistiek oogpunt niet geïnteresseerd in de inhoud van het pakket, alleen om de snelle levering van de goederen. (Douanetechnisch is de inhoud vanzelfsprekend wel belangrijk en moeten de juiste gegevens en vergunningen beschikbaar zijn voor het doen van een juiste aangifte) Samenwerking/partnership met de Douane is in het belang van de logistieke dienstverlener. Daarom is het van belang dat de Douane de informatie eerder heeft zodat de selectieprofielen er op aangepast kunnen worden en er eerder geselecteerd kan worden. Alles gaat om een ongestoorde logistiek.

**Kunt u zeggen of en hoe de volgende variabelen meespelen bij uw beslissing Inschrijving in de administratie van de aangever wel of niet te implementeren (alleen de inhoudelijk besproken variabelen zijn opgenomen)?**

**Ontheffing voor het doen van een aanbrengbericht:** Niet doen van aanbrengbericht is snelste en de minste administratieve last maar is niet realistisch voor de toekomst. Geen ontheffing is wel een dingetje, omdat het leidt tot een extra administratieve en logistieke stap en dus tot verstoring in het proces. De wens is om de aankomstmelding te koppelen aan bijvoorbeeld de ENS of de SAL, of te werken conform DGVS, waar de inslag ook het aanbrengbericht is. De wens is daarnaast vooral, dat een voorafaangifte in combinatie met vooraankondiging mogelijk is. Manuele handelingen zo veel mogelijk worden voorkomen. Met zo'n 100.000 aangifteregels per maand en een halve minuut (handmatige) handling per aangifte gaat het dan al snel om een aantal FTE. De administratieve verwerking (en berichten naar de Douane) moeten zoveel mogelijk aansluiten bij het eigen bedrijfsproces. Maatwerk in de zin van aansluiten bij het logistieke model van het bedrijf is dus van belang. Gedeeltelijke ontheffing is beter dan geen ontheffing. Als van tevoren bekend is wanneer wel en niet een bericht moet worden ingestuurd, is het geen probleem. Omdat DHL bij binnenkomst precies weet waar de goederen naar toe gaan, maakt DHL vrij bij inslag (binnenkomst) en niet bij plaatsing in het entrepot.

**(Aantal ) fysieke controles:** Het maakt niet uit dat er gecontroleerd wordt als het maar zo weinig mogelijk effect heeft op de logistiek stroom

**Moment en plaats van uitvoering van de fysieke controle:** Er zijn eigenlijk geen rustmomenten bij luchtvracht, het gaat 24/7 door. Opslag is er nauwelijks. Grote voorkeur is dat het te plannen valt: met een voorafaangifte en een vooraankondiging, dan weten we wat we met de goederen moeten doen (apart zetten). Van belang is dat bekend is waarom goederen worden gestopt, zodat op de juiste wijze kan worden gehandeld. Dit kan plaatsvinden onder volledige vertrouwelijkheid: alleen Customs Compliance team hoeft te weten waarom, de rest accepteert dan dat goederen stil worden gezet. Waar gecontroleerd wordt maakt niet zo uit, als het maar vooraf bekend is en niet steeds verschillend is.

**De mogelijkheid van een voorafaangifte gevolgd door vooraankondiging:** Is zeer belangrijk voor DHL, zie ook hiervoor.

**(Realisatie van de toegezegde) wachttijd tussen aankondiging van een fysieke controle en start van de uitvoering:** DHL werkt met bloktijden, en heeft daar dus weinig last van. Door de bloktijden is de voorspelbaarheid groot. Daarbij is het ook



belangrijk dat de vrijgave snel plaatsvindt. Daarvoor is een elektronisch bericht van belang: daar moet wel eens op gewacht worden.

**Dataset van het aanbrengbericht:** Ook hier gaat het om voorafaangifte. Dan loopt het vanzelf.

**Periodiciteit van de aanvullende aangifte:** Hier is maatwerk van belang: aansluiten op bedrijfsproces. Je levert die informatie op het moment dat het vanuit het reguliere bedrijfsproces beschikbaar is.

**Dataset van de aanvullende aangifte:** Je zou alleen een aanvullende aangifte moeten doen als er informatie ontbrak bij aanbrengen of vereenvoudigde aangifte. In verband met terrorismebestrijding etc. zou je eigenlijk helemaal geen summiere aangiften niet meer moeten willen.

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*Jos Bakker, Head of Corporate Trade Compliance NXP semiconductors Netherlands BV.*

13 juni 2017

**Welke overwegingen spelen voor u mee bij de beslissing gebruik te maken van Douanevereenvoudigingen of Douanefaciliteiten?**

NXP heeft een behoorlijk transparante supply chain. De producten zijn uiterst kostbaar en zijn zonder schade niet te openen door een toezichthouder. Export, en dan vooral veiligheid (vooral dual use) is voor NXP belangrijker dan fiscaliteit. Daarom is compliance aan regelgeving, waaronder douaneregeling van cruciaal belang. NXPO maakt uitsluitend gebruik van luchtvracht. In verband met de enorme waarde van de goederen, omdat de douanerechten overwegend afwezig zijn (0%-tarief) en omdat de transparantie van de supply chain in mondiaal opzicht cruciaal is, is voorspelbaarheid en snelheid van de supply chain zeer belangrijk. Zo weinig mogelijk oponthoud.

Kosten-baten is voor NXP nauwelijks relevant, in verband met de enorme waarde van de producten (waardedichtheid). Er kunnen geen douanerechten worden bespaard (0% tarief). Het gaat puur om efficiency in het proces, en daarom zijn voorspelbaarheid en snelheid zijn cruciaal. Administratieve flexibiliteit is belangrijk ivm de relatie met de Douane en de mogelijkheid dat goederen niet opengemaakt worden. Internationale certificering, zoals AEO is een bedrijfsbelang en levert zelfs een competitief voordeel op, als betrouwbare leverancier.

**Kunt u zeggen of en hoe de volgende variabelen meespelen bij uw beslissing Inschrijving in de administratie van de aangever wel of niet te implementeren (alleen de inhoudelijk besproken variabelen zijn opgenomen)?**

**Ontheffing voor het doen van een aanbrengbericht:** een volledige ontheffing is erg belangrijk. Er zijn erg veel importen en het kost erg veel om daar meldingen voor te moeten doen ten opzichte van het te bereiken rendement. Vermoedelijk gaan we over naar (blijven we in) de normale procedure als dat geheel of gedeeltelijk wel moet.

**Momenten plaats van fysieke controle:** Verlegging van de fysieke controle naar de fabriek is van belang. Controle moet kunnen worden gepland voor aankomst van de goederen. Het gaat ook hier vooral om voorspelbaarheid. Ook voor ruwe materialen die binnenkomen is de voorkeur dat de controle wordt verlegd naar de fabriek.

**(Realisatie van de) Wachtijd tussen aankondiging van een fysieke controle en start van de uitvoering:** 2,5 uur te lang, er zou meer onderscheid tussen AEO en niet AEO moeten zijn. Als het bedrijf in control is, zou het ook korter moeten kunnen. Planbaarheid is ook hier cruciaal maar als je af en toe moet wachten moet je niet zeuren, dat hoort bij internationale handel. In andere landen zit je weken te wachten, nuance is dus op zijn plaats.

**(Aantal ) fysieke controles:** Het aantal fysieke opnamen is minder relevant. Het gaat hier vooral om import, en daar hebben fysieke controles geen echte impact.

**Systeemgerichte aanpak mogelijk:** Jammer dat de internationale wetgeving zo transactiegericht is. We praten al lang over systeemgerichte controles, vervolgens zijn internationaal de systemen/processen ingericht op basis van transacties.

**(Realisatie van de toegezegde) doorlooptijd aangiftebehandeling:** Aangiftebehandeling is niet relevant omdat het een achteraf proces is.

**Dataset van het aanbrengbericht:** De minimum dataset is niet meer relevant tegenwoordig, alle informatie is beschikbaar en kan doorgestuurd worden. Dat kan zelfs variabel. Het is belangrijker dat de informatie beschikbaar is. Maatwerk is hier belangrijk: aansluitend op de bedrijfsprocessen en dan ook te koppelen aan de automatisering.

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*Kees van Gool , Customs manager bij Schenker Logistics Nederland BV (logistieke dienstverlener)*

14 juni 2017

**Welke overwegingen spelen voor u mee bij de beslissing gebruik te maken van Douanevereenvoudigingen of Douanefaciliteiten?**

*Douane vereenvoudigingen en faciliteiten zijn nodig om ons werk goed te kunnen doen (ontvangen, opslaan en verzenden van goederen). Door gebruik te maken van faciliteiten en vereenvoudigingen kunnen de processen worden uitgevoerd zonder ongepland oponthoud. Door gebruik van vaste gegevens uit de bestanden is het mogelijk om, bij repeterende goederen, op een eenvoudige, geautomatiseerde wijze een juiste aangifte te maken. Het gaat bij ons primair om snelheid en planbaarheid. De normale procedure levert te veel vertraging op, zeker als goederen direct weg moeten en als er snel gereageerd moet worden. Vereenvoudigingen en faciliteiten maken het mogelijk om gegevens te registreren zonder dat steeds contact met de Douane noodzakelijk is. Inschrijving in de administratie van de aangever maakt het mogelijk om het administratieve proces zonder tussenkomst van de Douane te koppelen aan het logistieke proces, onder andere door een koppeling van de artikelstambestanden en de Douaneverwerking. Alle gegevens zijn bekend en vastgelegd, alleen de bestemming is vooraf niet duidelijk. Van belang is ook dat er administratief zo weinig mogelijk handmatige administratieve handelingen hoeven plaats vinden.*

*Met betrekking tot de vijf categorieën is het heel moeilijk om een rangorde aan te geven. Eigenlijk zijn ze allemaal even belangrijk. Je wil de snelheid van het logistieke proces ten bate van de klant verhogen. Dat doe je door procedures en werkwijzen flexibel te gebruiken. Dat zorgt voor een positief uitvallende kosten-baten analyse (business case). Daarbij is verhoging voorspelbaarheid van het logistieke proces heel erg belangrijk en zo weinig mogelijk interventies.*

**Kunt u zeggen of en hoe de volgende variabelen meespelen bij uw beslissing Inschrijving in de administratie van de aangever wel of niet te implementeren (alleen de inhoudelijk besproken variabelen zijn opgenomen)?**

**Ontheffing voor het doen van een aanbrengbericht:** *Geen ontheffing leidt tot geen reden meer om Inschrijving in de administratie te gebruiken. Een gedeeltelijke ontheffing is niet werkbaar als het om steeds wisselende goederen en klanten gaat.*

**Moment van fysieke controle:** *Als er fysieke controles moeten zijn wil ik ze op een moment dat ze de logistiek zo weinig mogelijk verstoren. 2,5 uur na aankomst van de goederen is te lang, want dan staan ze zo lang op de werkvloer. Er zijn geen rustmomenten in onze logistiek. Het mooiste is het als de controle plaatsvindt als de goederen liggen te wachten op de volgende order (in opslag dus). Daarbij kan een vooraankondiging het proces versnellen, controle tijdens opslag voor vertrek goederen. Zo weinig mogelijk verstoring tijdens in- en uitslag, omdat de goederen dan in beweging zijn. Goederen liggen in opslag, als bekend wordt wat de bestemming is wil ik het liefst gelijk controle, dus voordat de goederen de loods verlaten. Vergunninghouders kunnen de controles ook zelf uitvoeren, door middel van bijvoorbeeld sniffers en scanapparatuur. Dat is vooral nodig bij voor onbekende leveranciers en/of goederen. De controle op bijpak, juistheid goederen, inhoud conform aangifte en andere rare zaken kan de logistiek dienstverlener ook zelf doen als de investering zich terugbetaalt.*

**De mogelijkheid van een voorafaangifte gevolgd door vooraankondiging (voor aankomst van de goederen) van een fysieke opname:** *Inschrijving in de administratie als domproc invoer is niet zinvol. Kan net zo goed in normale procedure. Opslag gaat primair om uitstel van vrijmaken. Als de invoerheffingen laag zijn, adviseert Schenker steeds vaker om de goederen maar vrij te maken eventueel in combinatie met fiscale vertegenwoordiging. Een kosten-baten analyse voor de opdrachtgever wijst dan uit dat de kosten voor het hebben van een entrepot voorraad niet opwegen tegen de besparing van kostprijsverhogende belastingen. Door vrijmaken is er tevens grotere flexibiliteit mbt gebruik goederen. Bij 0% tarief wordt daarom bijna in alle gevallen direct vrij gemaakt.*

**Plaats van uitvoering van een fysieke controle:** *Het liefst op een plaats waar de goederen in rust liggen en dan bij voorkeur in de eigen loods. Als dat niet kan, dan het liefst op de locatie van de klant door middel van een verlegging van de controle.*

**(Aantal ) fysieke controles:** *Een fysieke opname door de Douane is alleen nodig als er aanwijzingen bij de Douane zijn dat er iets onjuist zou kunnen zijn ingegeven door de vergunninghouder of de specifieke zending. De noodzakelijke Douanecontroles*

worden eigenlijk door Schenker zelf uitgevoerd. Een aanvullende douanecontrole vind ik vooral erg belangrijk omdat een externe controle-instantie daarmee vaststelt dat “het systeem” werkt. Dat is erg belangrijk omdat het iets zegt over de kwaliteit van zijn eigen proces en administratie. Een normaal aantal fysieke controles betekent dat je beter over kunt stappen op de normale procedure.

**Systeemgerichte aanpak mogelijk:** Gegevensgerichte controle kan ook achteraf plaatsvinden en levert bevestiging op dat de eigen procedures werken en er geen repeterende fouten worden gemaakt.

**Doorlooptijd aangiftebehandeling:** Gaat om afwerking fysieke opname of verwerking aanvullende aangifte. Ook hier is de wens dat dat snel gebeurt, omdat dan sneller bekend is dat er mogelijk iets onjuist is gedaan en dus onjuist in de procedures is opgenomen.

**Dataset van het aanbrengbericht:** Via NCTS wordt toestemming tot lossing gevraagd, deze zou misschien kunnen dienen als aanbrengbericht en aanleiding voor controle. Probleem bij Schenker is, dat de uiteindelijke bestemming dan veelal nog niet bekend is.

**Dataset van de aanvullende aangifte:** Volledige dataset moet conform AGS zijn. Hierdoor ontstaat flexibiliteit: keuze per situatie voor verschillende aangifteprocedures is dan mogelijk omdat de dataset gelijk is. Minder informatie in aanvullende aangifte levert een onvoldoende aangifte op. Kan alleen maar bij bijvoorbeeld B2C stromen (e-commerce). Ook in verband met de administratieve flexibiliteit en bruikbaarheid in andere landen is het van belang om een volledige dataset te hanteren.

**Mist u belangrijke variabelen in de opsomming hiervoor?**

Van belang is om je wel te realiseren dat de rol van het bedrijf in de logistiek cruciaal is bij de waardering van de verschillende variabelen. Die kunnen sterk verschillen. Het lijkt er op dat als je de logistiek zo weinig mogelijk wilt verstoren, maatwerk in alle gevallen cruciaal is.

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*Edward Witlox, Directeur en Douane-expert bij Bonded Services Nederland*

20 juni 2017

**Welke overwegingen spelen voor u mee bij de beslissing gebruik te maken van Douanevereenvoudigingen of -faciliteiten?**

Als logistieke dienstverlener is alles primair geënt op de snelheid van het logistieke proces. Daarnaast is de controle, de planbaarheid van het proces cruciaal. Reductie van het aantal Douanecontroles speelt ook een belangrijke rol, omdat die in essentie voor een verstoring van de soepele doorstroming kunnen zorgen.

**Kunt u zeggen of en hoe de volgende variabelen meespelen bij uw beslissing Inschrijving in de administratie van de aangever wel of niet te implementeren (alleen de inhoudelijk besproken variabelen zijn opgenomen)?**

**Ontheffing voor het doen van een aanbrengbericht:** Een volledige ontheffing maakt het administratief en qua verwerking gemakkelijker. Een gedeeltelijke ontheffing kan ook interessant zijn.

Als die gedeeltelijke ontheffing wordt gebaseerd op het soort goederen, dan kan deze mogelijk bij een groot deel van de goederen gegeven worden. Namelijk in geval dat het elke keer weer dezelfde, standaard goederen betreft, met een zeer beperkt of geen douanebelang. Daartegenover zijn er de e-commerce goederen, waar veel variabelen meespelen. De Douane zal hier grip op willen hebben en daarom is het logisch dat daar wel aangebracht moet worden.

Als de gedeeltelijke ontheffing gaat om perioden wel en perioden niet, dan is een equal level playing field belangrijk. Als het in de kern voor alle bedrijven gelijk is, dan heeft Edward er geen problemen mee. Het zal dus heel goed gecommuniceerd moeten worden, zodat er geen speld tussen te krijgen valt wanneer wel en wanneer niet moet worden aangebracht.

**(Aantal) fysieke controles:** Omdat fysieke controles het logistieke proces vertragen lijkt theoretisch gezien, geen enkele controle het meest interessant. Toch heeft Edward dat liever niet. Doordat Douane fysieke controles uitvoert heeft het bedrijf beter zicht op de werking van zijn douaneprocessen. Hiermee blijft hij scherp op fouten. De laatste jaren is het bedrijf een

*groot deel van de rol van de Douane op het gebied van controle gaan overnemen. Hierdoor is het niveau van de controles gestegen. Het voordeel van de handelswijze van de Douane, om meer fysieke controles door de bedrijven zelf te laten uitvoeren, leidt er per saldo toe dat er bottom line meer controles kunnen worden uitgevoerd. De Douane is hierdoor meer een tweedelijns controleur geworden: een externe toezichthouder die zicht houdt op de werking van de interne controleprocessen bij het bedrijf. Edward wil dan ook graag wel dat er fysieke opnames blijven, maar bij voorkeur niet te veel.*

**Moment en plaats van uitvoering van een fysieke controle:** *Omdat Bonded Services alle goederen direct vrijmaakt bij verzending en gebruik maakt van luchtvracht (Schiphol), is controle kort na aanbrengen geen bottle neck. Controle vindt plaats in de bloktijdenregeling. Het is prettig als de controle op meerdere plaatsen kan plaatsvinden, hetgeen de flexibiliteit ten goede komt.*

**De mogelijkheid van een voorafaangifte gevolgd door vooraankondiging:** *Met een voorafaangifte en vooraankondiging kan Bonded Services haar werk beter doen, omdat de planbaarheid sterk wordt vergroot. Voor aankomst van de goederen is dan bekend of er een controle gaat plaatsvinden zodat de goederen klaar gezet kunnen worden.*

**Dataset van het aanbrengbericht:** *Alle door de shipper beschikbaar gekomen informatie kan worden geleverd. Als de douane informatie relevant vindt, dan zijn daar afspraken over te maken.*

**Mist u belangrijke variabelen in de opsomming van vraag 3?** *IT aspecten zijn cruciaal. Het is belangrijk dat er geen verstoringen in het aangiftesysteem zijn, omdat anders de goederen stil komen te staan. Ook in het kader van de internationale concurrentiepositie is dit van belang.*

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*Bert van Leeuwen, Customs manager and expert bij Customs Connect Europe*

16 juni 2017

**Welke overwegingen spelen voor u mee bij de beslissing gebruik te maken van Douanevereenvoudigingen of -faciliteiten?**

*Het gaat vooral om kostenbesparing: het zo laag mogelijk maken van kosten. Direct door lagere rechten door bijvoorbeeld AVS, entrepots, behandeling onder douanetoezicht en indirect door administratieve vereenvoudigingen en inregeling administratieve en logistieke procedures.*

*Zoals eerder aangegeven is kostenbesparing het belangrijkste. Daarna komt planbaarheid en administratieve flexibiliteit. Gemist wordt kwaliteit van de aangifte: een importeur/exporteur is over het algemeen beter in staat een goede aangifte te maken dan een expediteur. Zeker ook omdat het om een maandaangifte met erg veel vergelijkbare regels per maand gaat.*

**Kunt u zeggen of en hoe de volgende variabelen meespelen bij uw beslissing Inschrijving in de administratie van de aangever wel of niet te implementeren (alleen de inhoudelijk besproken variabelen zijn opgenomen)?**

**Ontheffing voor het doen van een aanbrengbericht:** *Een gedeeltelijke ontheffing die leidt tot een paar controles per jaar kan nog, maar zijn er vaker controles dan zijn controles bij lossing niet te doen. Er zou beter aangesloten kunne worden bij wat er al is, berichten die toch al naar de Douane gaan. Over land kan gebruik worden gemaakt bij het T-document en maritiem of lucht via portbase*

**(Aantal ) fysieke controles:** *Bedrijf heeft niet heel veel last van fysieke controles. Voorspelbaarheid van de controles is belangrijker dan het aantal. Het kan dan in het proces worden ingebouwd.*

**Moment en plaats van fysieke controle:** *Ook hier is het belangrijk dat het te plannen is. Dat kan goed met de vooraankondiging. Het beste moment is een rustmoment, dus als de goederen in opslag liggen. De goederen liggen niet altijd lang in opslag en dan is het rustmoment korter of afwezig. Bij vertrek van de goederen geldt hetzelfde. Het liefst met een vooraankondiging te plannen als de goederen nog in opslag zijn.*

**Systeemgerichte aanpak mogelijk:** *Gegevensgericht zal altijd blijven. Een maandaangifte zal toch ook altijd beoordeeld worden op de opgenomen transacties.*

**De mogelijkheid van een voorafaangifte gevolgd door vooraankondiging:** Gaat om een bericht voor het aanbrengbericht. Daardoor is de fysieke controle te plannen. Is dus erg belangrijk, omdat die planbaarheid belangrijk is.

**(realisatie van de toegezegde) doorlooptijd aangiftebehandeling:** Hier gaat het om bijvoorbeeld de afwerking van een fysieke opname of van een maandaangifte. Vooral bij de afwerking van een fysieke controle is snelheid van belang. Het moet in ieder geval net zo snel als in vergelijking met de normale aangifteprocedure.

**Dataset van het aanbrengbericht:** maatwerk is ook hier cruciaal.

#### Periodiciteit van de aanvullende aangifte

**Dataset van de aanvullende aangifte:** Maatwerk is hier het beste, omdat er vaak gegevens moeten worden geleverd die niet relevant zijn voor sommige bedrijven. Sommige velden die vaak niet van toepassing zijn, zoals bij anti dumping, aanvullende heffingen en accijns etc kunnen er dan buiten blijven..

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*Eric Vennekens, Global head of Trade & Customs at the ASML group*

16 juni 2017

#### **Welke overwegingen spelen voor u mee bij de beslissing gebruik te maken van Douanevereenvoudigingen of Douanefaciliteiten?**

*Belangrijke overweging is of een faciliteit of vereenvoudiging bijdraagt aan een soepele supply chain. Het gaat om value add voor de supply chain, cost saving en flexibiliteit. Douane is een factor in de supply chain. Je wil niet dat douane de oorzaak is van verstoring van een soepele supply chain.*

*De keuze tussen vijf categorieën is best een lastige keuze om te maken. Nummer 1 (voorspelbaarheid) is heel duidelijk. Kosten-baten is natuurlijk relevant, maar minder belangrijk. Een stilstaande machine is duur, ASML verkoopt up-time. Daarom is zo snel mogelijk kunnen reageren cruciaal. Een deel is planbaar (routine en priority) maar een deel ook niet (emergency) en dan is een onverstoord supply chain cruciaal.*

*Alles wat we weten kunnen we plannen en er dus rekening mee houden in de supply chain. Door voorspelbaar Douaneoptreden ik mijn supply chain optimaliseren. Het gaat dus vooral om planbaarheid en door zo weinig mogelijk interventies is de voorspelbaarheid het hoogste.*

#### **Kunt u zeggen of en hoe de volgende variabelen meespelen bij uw beslissing Inschrijving in de administratie van de aangever wel of niet te implementeren (alleen de inhoudelijk besproken variabelen zijn opgenomen)?**

**Ontheffing voor het doen van een aanbrengbericht:** *Inschrijving in de administratie is een volledig geautomatiseerd proces. Geen ontheffing betekent per definitie vertraging (wachten op het retourbericht van de Douane) en levert onvoorspelbaarheid op omdat er een mogelijkheid is dat er een interventie plaatsvindt. Bij gedeeltelijke ontheffing is dat effect er ook, maar beperkter omdat er niet altijd hoeft te worden aangebracht.*

**Moment van fysieke controle:** *Er zijn weinig te plannen rustmoment in de logistiek: bij uitvoer mogelijk tussen klaar met pakken en ready for pick up voor de transporteur. Bij binnenkomst: alles wat je stilzet kost vierkante meters en tijd. Het gaat om spare parts en factory parts. ASML heeft heel veel JIT deliveries die gelijk door moeten naar de fabriek of bestemming elders. Dan is iedere interventie kostbaar. Opslag is een rustmoment.*

*De beste optie bij vertrek is, als het te plannen is na voorafaangifte. Met de Koreaanse Douane wordt nu gesproken over controle door de Koreaanse controle bij ontvangst of voor vertrek. Daarmee creëert ASML een vorm van gele stroom (smart and secure trade lane). Daarvoor vindt overleg met de Nederlandse Douane plaats. Het gaat om zeer kostbare goederen. Eric denkt dat het beter is dat Douane afspraken maakt met Douanediens ten van andere landen, dan dat ze verder investeert in faciliteiten. De echte winst zit in de samenwerking en informatie-uitwisseling met Douanediens ten uit andere landen, zodat voorspelbaarheid toeneemt en controle op echte rustmomenten kan plaatsvinden.*

**(Aantal ) fysieke controles:** *Geen fysieke controles betekent een optimale voorspelbaarheid en doorstroming. Fysieke opnamen en andere logistieke interventie betekent te veel onvoorspelbaarheid. Vooral bij emergency deliveries is iedere fysieke opname zeer kostbaar. Moet het dan toch, dan is het belangrijk dat de controle te planbaar is.*

**Realisatie van de toegezegde doorlooptijd aangiftebehandeling:** *Voorafaangifte en vooraankondiging kan de planbaarheid sterk vergroten, met name als vooraf bekend is waar een zending naartoe moet. Probleem is wel, dat het aan de warehouseoperator is welke goederen verstuurd worden. Bij equivalente goederen is het administratief lastig om vooraf te weten welke zal worden verzonden.*

**Doorlooptijd aangiftebehandeling:** *Hoewel hoog gescoord, wordt dit als minder relevant gezien.*

**Dataset van het aanbrengbericht:** *Eric heeft een grote voorkeur om aanbrengbericht en inschrijving niet uit elkaar te halen, zodat de volgende stap eenvoudig gemaakt kan worden. ASML wil alle beschikbare data direct verstrekken. Vooral om mogelijk te maken dat de volgende stap sneller en efficiënter te maken is en voorkomen kan worden dat je in later stadium nog extra berichten moet sturen. De Douane kan alle informatie krijgen die ASML beschikbaar heeft, er is niets te verbergen.*

**Periodiciteit van de aanvullende aangifte:** *Het zou interessant zijn om in een situatie terecht te komen waarin iedere Douane relevante transactie gelijk wordt aangegeven, vrijwel alle informatie is beschikbaar ten slotte. Het nooit doen van een aanvullende aangifte is op dit moment niet reëel. Alleen bij maatwerk, waarbij alle relevante aangifte-informatie in een vroeg stadium wordt ingestuurd is geen aanvullende aangifte meer nodig.*

**Mist u belangrijke variabelen in de opsomming hiervoor?**

*Alles hangt samen met de aanwezige infrastructuur: als een systeem ten alle tijde real time inzichtelijk is voor de Douane, dan heeft Douane altijd zicht op alle beschikbare informatie: er is behoefte aan een audit file, eventueel zelfs real time inzichtelijk. Douane kan door een audit file op alle momenten inzicht hebben in alle beschikbare informatie. ASML heeft een vergaand control framework en wil volledig inzicht geven in status van bestaan en werking. Douane kan zelfs inlogmogelijkheid krijgen. Helaas is de Douane daar nu nog (te) huiverig voor.*

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*Marco Heijnen, Customs manager van Döhler GMBH*

20 juni 2017

**Welke overwegingen spelen voor u mee bij de beslissing gebruik te maken van Douanevereenvoudigingen of Douanefaciliteiten?**

*Döhler is een internationaal bedrijf die sappen en concentraten voor vooral de drankenindustrie produceert. Alle goederen zijn eigen goederen. Döhler kan niet zonder douanefaciliteiten en -vereenvoudigingen omdat de bedrijfsvoering zonder niet meer rendabel zou zijn. De voornaamste overweging om vereenvoudigingen en faciliteiten te gebruiken zijn financieel. Direct om heffingen te minimaliseren (economische douaneregelingen en uitstel van heffingen), indirect om de administratieve kosten te beperken. Een ander element is het verhogen van de flexibiliteit van de administratieve en logistieke processen. Implementatie van vereenvoudigingen en faciliteiten is vooral economisch gedreven.*

*Döhler heeft als doelstelling om compliant te zijn (volledigheid, juistheid en tijdigheid van aangiften) en om het logistieke proces goed te laten verlopen. De grootste problemen worden veroorzaakt door logistiek oponthoud. Op zich is oponthoud niet zo erg, als het maar planbaar is. Daarnaast is het belangrijk om zo weinig mogelijk fysieke interventies te hebben, omdat dan het logistieke proces het beste doorloopt. Bovendien betekent iedere controle extra kosten. Uiteindelijk is planbaarheid dus belangrijker dan snelheid. Het is cruciaal om te weten wanneer de goederen aankomen omdat grondstoffen die te laat arriveren het productieproces direct stopzetten. Inkoop- en voorraadvoering zijn volledig afgestemd op het productieproces. De systemen zijn ook op een wijze gekoppeld dat er continu zicht is op productieplanning en het inkoop- en logistieke proces. Dit is grotendeels geautomatiseerd (SAP-modules).*

**Kunt u zeggen of en hoe de volgende variabelen meespelen bij uw beslissing Inschrijving in de administratie van de aangever wel of niet te implementeren (alleen de inhoudelijk besproken variabelen zijn opgenomen)?**



**Ontheffing voor het doen van een aanbrenghbericht:** *Technisch is alles mogelijk, het is dus geen probleem om een aanbrenghbericht te realiseren. Belangrijk is wel de inhoud van het bericht (zie verder). Geen aanbrenghbericht is veruit te prefereren omdat dat per definitie leidt tot geen interventies.*

**(Aantal ) fysieke controles:** *Fysieke controles storen per definitie het logistieke proces. Des te minder des te beter.*

**Moment en plaats van uitvoering van een fysieke controle:** *Döhler heeft vooral te maken met bulk artikelen die per lichter naar Oosterhout worden gebracht. Het is vooraf niet te bepalen wanneer die goederen van de lichter af komen. Douane mag er naast staan, maar dan kan het veel wachttijd opleveren. Een betere optie is waarschijnlijk zijn het werken met een voorafaangifte en -aankondiging, omdat dan bij het overladen op de lichter al rekening gehouden kan worden gehouden. Eventueel kan een bericht naar Douane als de container is gevonden en worden gewacht met lossen. Rustmomenten in de logistiek bestaan niet, tegelijkertijd zijn er vooral momenten van opslag waarin controle geen probleem is. Dat moment is ook een voorkeursmoment. Op het moment van uitslag van de voorgaande (of opvolgende) regeling is minder handig, omdat de goederen dan in beweging zijn. Het dan stoppen betekent dat er risico's voor het doorlopen van het productieproces ontstaan.*

**(Realisatie van de toegezegde) wachttijd tussen aankondiging van een fysieke controle en start van de uitvoering:** *Een wachttijd van 2,5 uur is veel te lang. Maximaal is toch wel een half uur. Mbt de realisatie: afspraak is afspraak. Te laat betekent gelost zou moten mogen worden.*

**Toezichtsvorm:** *Döhler controleert iedere batch ivm voedselveiligheid. Daarbij worden ook monsters genomen die altijd te beoordelen zijn door de Douane. Voor lossing van goederen bij een klant moet een batch gecontroleerd zijn, om terugroepacties bij de klant te voorkomen. Eigenlijk kan er niets buiten SAP om. Systeemgericht past dan ook heel goed bij de bedrijfsvoering.*

**De mogelijkheid van een voorafaangifte gevolgd door vooraankondiging:** *Bij alles kan vooraf worden aangegeven. Pas melden als de goederen er al zijn is veel te laat en leidt tot ongewenste verstoringen van het logistieke en productieproces.*

**Dataset van het aanbrenghbericht:** *Een minimale dataset zoals opgenomen in het DWU is ongewenst omdat die leidt tot random controles. Als er dan een controle is dan graag intelligent. Drie keer fout is extra controle op die goederen. Drie keer goed zou minder controle moeten betekenen. Zo'n systeem werkt niet bij random controles. Daarom is maatwerk van groot belang. Die informatie verstrekken die beschikbaar is en die intelligente selectie door de Douane mogelijk maakt.*

**Periodiciteit van de aanvullende aangifte:** *Marco heeft een voorkeur voor het afsluiten per kalendermaand, maar een aanvullende aangifte twee weken later, zodat dan alle ontbrekende gegevens en bescheiden beschikbaar zijn en er dus weinig onvolledige aangiften worden gedaan.*

**Dataset van de aanvullende aangifte:** *Het is niet in alle gevallen mogelijk een volledige dataset aan te leveren, omdat niet alle velden gevuld kunnen worden. In de huidige situatie is er al sprake van maatwerk en dat is ook voor de toekomst de voorkeur.*

**Mist u belangrijke variabelen in de opsomming hiervoor?**

- Wachttijd voor retourbericht (vrijmaken zonder controle)
- Audit file logistiek, die de Douane ondersteunt bij het monitoren van de aangever. Maak dan ook verschil als Douane in niveau van control, zowel bij AEO als bij niet AEO aangevers.

## APPENDIX E: RANKING THE VARIABLES ON THE OPINION OF REPRESENTATIVES OF TRADE USING MODE AND MEDIAN

Variables and implementation alternatives	Mode	Median	Mean	+/-
Waiver for presentation notification: Full waiver	3	3	2,88	+
System-based approach: Not possible	3	3	2,75	+
Periodicity supplementary declaration: Customized	3	3	2,38	+
Dataset for the presentation notification: Customized	3	3	2,25	+
Dataset supplementary declaration: Customized	3	2,5	2,25	+
Waiver for presentation notification: No waiver	3	2,5	1,63	-
Prior declaration and prior notification: Implemented	3	2	1,88	+
Prior declaration and prior notification: Not implemented	3	2	1,88	-
Number of prior-release verification: None	3	2	1,75	+
Moment of physical examination: Planable after prior notification	3	2	1,75	+
Moment of physical examination: End previous Customs procedure	3	2	1,63	-
Number of physical examinations: None	3	1,5	1,5	+
Number of physical examinations: Like normal procedure	3	1	1,25	-
Waiting time: Within 2,5 hours	3	1	1,13	-
Dataset supplementary declaration: Like standard procedure	3	0,5	0,75	+
Realization of promised waiting time: Hardly deviations	2	2	1,75	+
Moment of physical examination: Logical moment in the supply chain	2	2	1,5	+
Waiting time: Planable after prior notification	2	2	1,5	+
Realization of promised waiting time: Regularly deviations	2	2	1,38	-
Realization lead-time declaration processing: Hardly deviations	2	2	0,88	+
Place of the physical examination: Planable after prior notification	2	1,5	1,38	+
Periodicity supplementary declaration: Calendar month	2	1,5	1,25	+
Place of the physical examination: Standard location	2	1,5	1,13	+
System-based approach: Possible	2	1	0,63	-
Realization lead-time declaration processing: Regularly deviations	2	0,5	0,5	-
Waiver for presentation notification: Partial waiver	2	0,5	0,25	+
Moment of physical examination: Within 2,5 hours after presentation	2	0,5	0,13	-
Dataset for the presentation notification: Like simplified procedure	1	0	0,13	+
Number of prior-release verification: Like normal procedure	0	1	1,38	+
Number of physical examinations: Reduced	0	0	0,63	+
Lead-time declaration processing: Like standard procedure	0	0	0,63	+
Number of prior-release verification: Reduced	0	0	0,38	+
Periodicity supplementary declaration: Never	0	0	0,38	+
Dataset for the presentation notification: Minimum dataset UCC	0	0	0,25	+
Place of the physical examination: Place mentioned in authorization	-	1,5	1,5	+
Dataset for the presentation notification: Like standard procedure	-	1,5	1,25	-
Lead-time declaration processing: Faster than with standard procedure	-	1,5	1,13	+
Waiting time: Short after presentation	-	1,5	1	+



