



Customs Administration of the  
Netherlands  
*Tax and Customs Administration*

# Customs Administration of the Netherlands





Wim Visscher RE

Policy advisor / National AEO coordinator / IT-auditor

Customs Administration of the Netherlands

National Office of Customs

Rotterdam



# Customs Data models

- WCO Data Model
  - to meet procedural and legal needs of cross-border regulatory agencies such as Customs
- EU Customs Data Model (EUCDM)
  - model for Customs trans-European systems such as NCTS, AES, ICS and for Member States national customs clearance systems
  - common data requirements for declarations and notifications
  - common data requirements for applications and decisions
- But: no data requirements for an auditfile (for customs purposes)





# Union Customs Code (UCC): Appropriate record keeping



Inbound

Storage

Outbound



## Union Customs Code (UCC): Appropriate record keeping

- Art 39b UCC: demonstration by the applicant of a high level of control of his operations and of the flow of goods, by means of a system of managing commercial and, where appropriate, transport records, which allows appropriate customs controls;
- Art 25a UCC IA: the applicant maintains an accounting system which is consistent with the generally accepted accounting principles applied in the Member State where the accounts are held, allows audit-based customs control and maintains a historical record of data that provides an audit trail from the moment the data enters the file;



## Union Customs Code (UCC): Appropriate record keeping

- Art 25f UCC IA: the applicant has an administrative organisation which corresponds to the type and size of business and which is suitable for the management of the flow of goods, and has internal controls capable of preventing, detecting and correcting errors and of preventing and detecting illegal or irregular transactions;





# Pushing boundaries

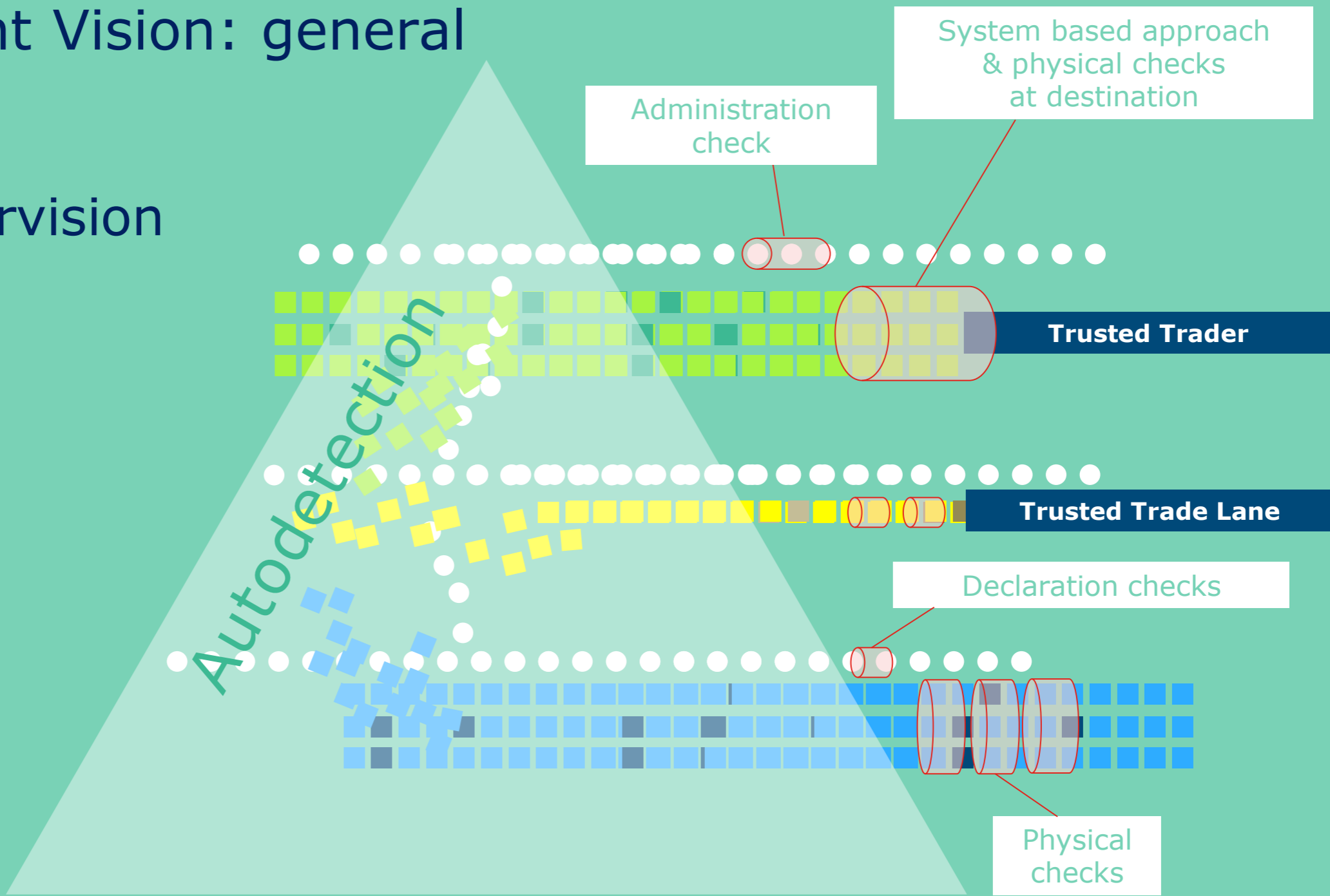
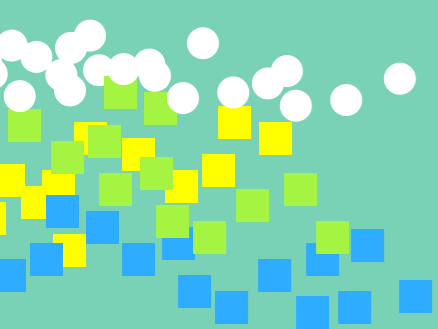
## Enforcement Vision

• [Video: Pushing Boundaries, Enforcement Vision Customs](#)



# Enforcement Vision: general

100 % supervision







# Supervision on customs authorisations

Customs authorisations (and simplifications):

- Based on the operators administrative organization / internal control
- System based approach + substantive based approach
- Standardisation and harmonisation



# Supervision on customs authorisations

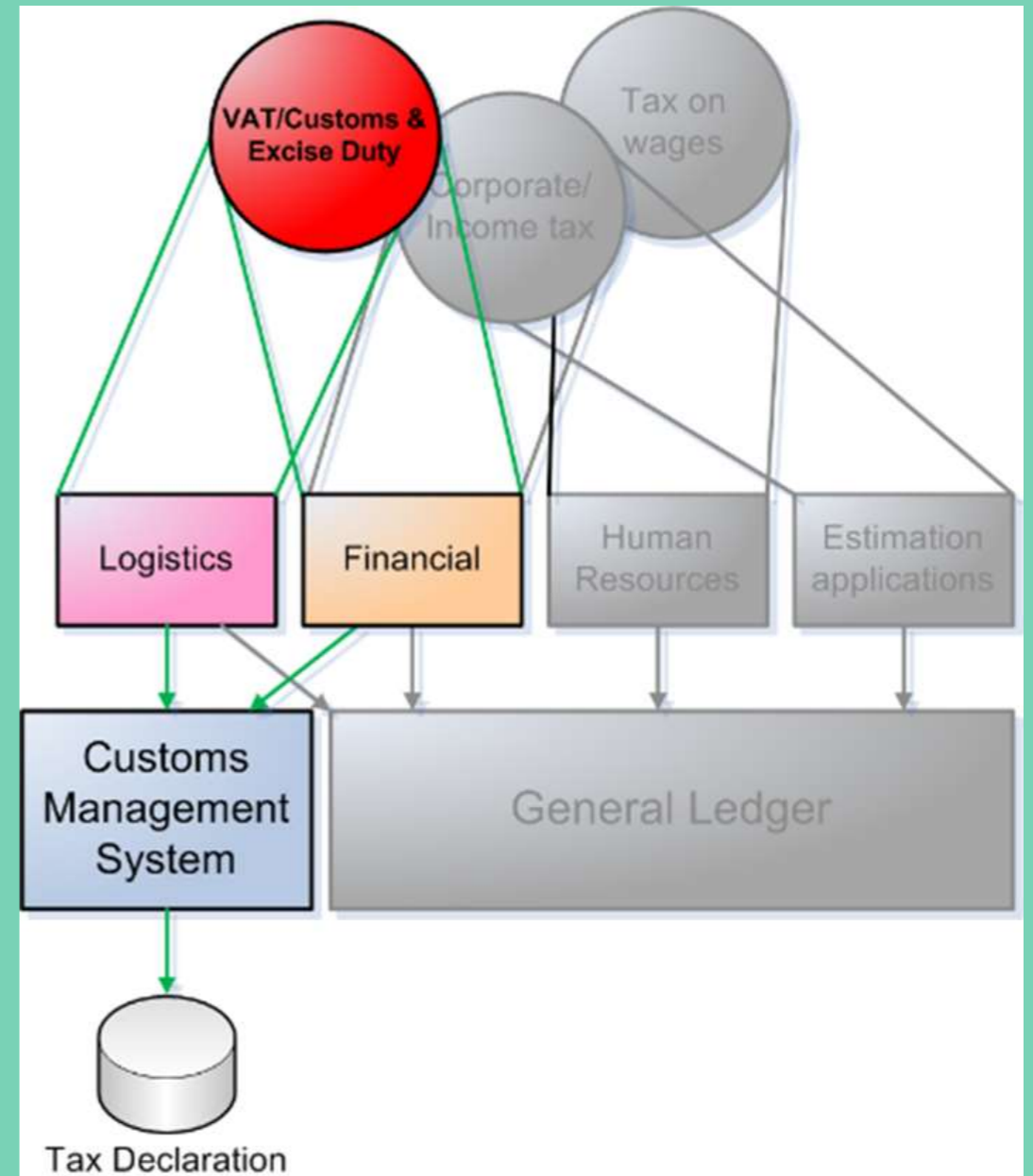
Completeness of transactions

Completeness of recordings

Correctness of recordings

Availability of data (e-archiving)

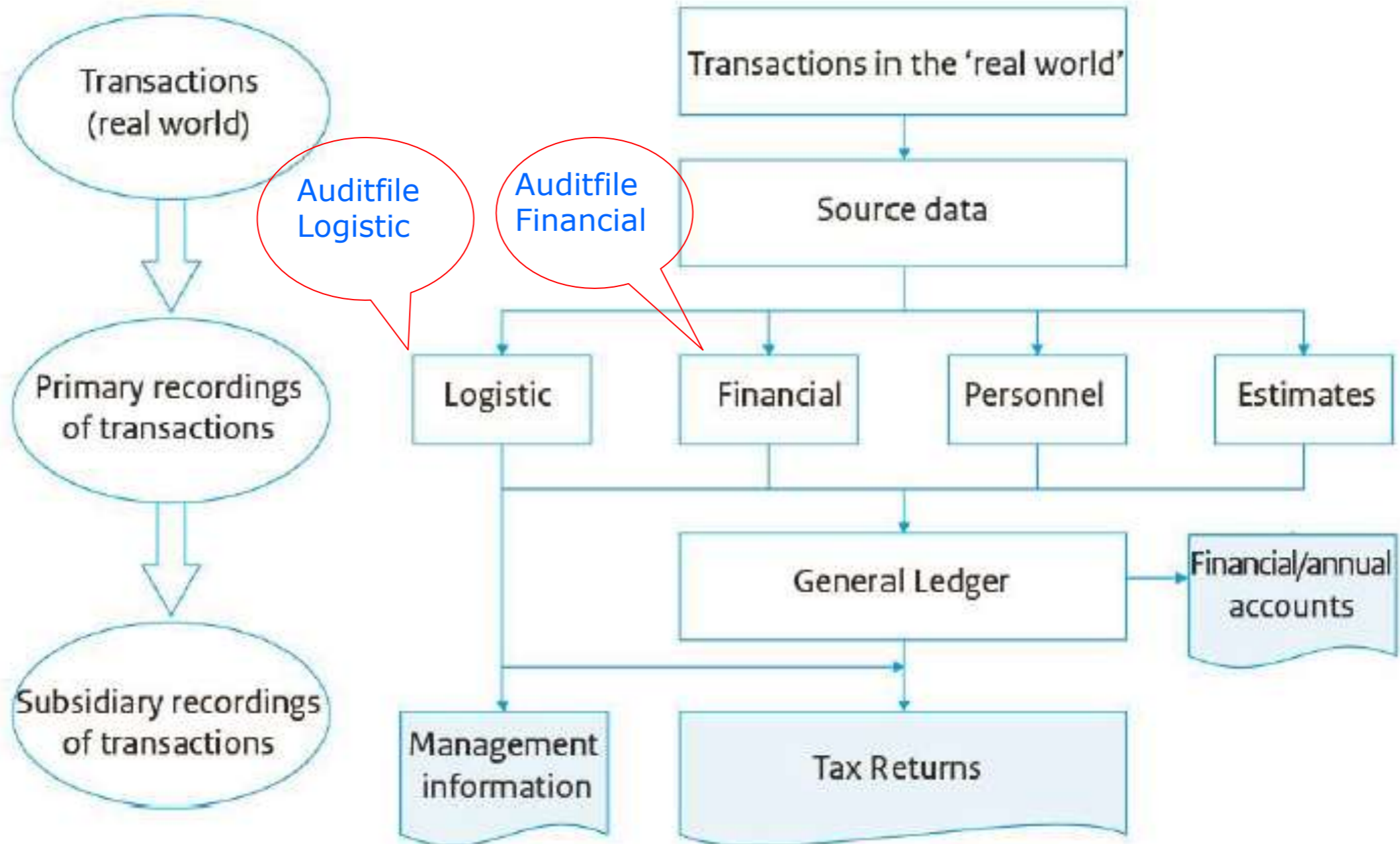
Auditability (audit trail)





# Auditfiles

Figure 7 Transaction model







Common interests: business, auditor, Customs, etc.





## Common interests

- Standardisation of (management) reports
- Standardisation of data analysis
- Exchange of standardized data
  - business  $\Rightarrow$  public accountant
  - business  $\Rightarrow$  government agencies
  - business  $\Rightarrow$  (tax) service providers
  - Customs  $\Rightarrow$  other government agencies
  - etc.



# Customs and business interests

## Business

- Strengthening internal control
- Reduced administrative burden

## Customs

- Rely on management control
- Efficient and effective supervision





# Customs objectives

Development of an auditfile for logistics:

- In a public–private cooperation
- Together with:
  - public accountants
  - software developers
  - tax services
  - other government agencies
  - other service providers
  - etc.