

Question 1

The customs territory of the EU

- a. Always consists of the entire territory of a country that is part of the EU
- b. Equivalent to the EU VAT area
- c. Is equal to the excise area of the EU
- d. Does not have to be the same as the entire territory of a country that is part of the EU

Question 2

Customs is part of the Tax Authorities and therefore performs

- a. Tax duties only
- b. Levying taxes and perform non-tax tasks
- c. National duties only
- d. Only tasks for the EU

Question 3.

The different (regional) customs offices

- a. Perform all duties that customs perform themselves
- b. Sometimes also perform national tasks
- c. Only have EU tasks to perform
- d. Fall directly under the Ministry of Finance

Question 4.

Non-preferential certificates of origin are for:

- a. To be able to apply a lower rate (for import duty)
- b. Used for trade policy measures
- c. Are issued by customs
- d. Only issued outside the EU

Question 5

A Binding Origin Information (BOI) is valid in

- a. The entire EU
- b. Only in the issuing country
- c. Only outside the EU
- d. The countries mentioned in the BOI

Question 6.

Which of the countries below is not part of the EU:

- a. Latvia
- b. Hungary
- c. Norway
- d. Greece

Question 7

An EU regulation

- a. Indicates only the purpose and must be included in national legislation
- b. Is directly applicable throughout the EU
- c. Only applies to the EU organisations in Brussels
- d. Applies to a specific country or a specific company, person, etc.

Question 8

A summary entry declaration must or can

- a. Both written and electronic
- b. Only written
- c. Be done electronically
- d. Is a declaration that only has to be made on a voluntary basis to speed up the procedure

Question 9

The Union Customs Code is one

- a. Directive
- b. Regulation
- c. Decision
- d. National law

Question 10

Union goods are

- a. Always wholly obtained in the EU
- b. Always coming from a third country
- c. Always composed of goods wholly obtained in the EU and goods originating from a third country and released for free circulation
- d. May be wholly obtained in the EU or from a third country and released for free circulation

Question 11

Which order of procedures is correct?

- a. Entry summary declaration (ENS), actual entry, report arrival, choose customs procedure.
- b. Actual entry in EU, Entry summary declaration (ENS), present the goods to customs, choose customs procedure.
- c. Entry summary declaration (ENS), actual entry, choose customs procedure, present the goods to customs.
- d. Entry summary declaration (ENS), actual entry, choose customs procedure, present the goods to customs.

Question 12

To place goods under a customs procedure:

- a. An entry summary declaration has to be made
- b. A declaration for temporary storage has to be made
- c. You need a permission (license) of customs
- d. You have to make a customs declaration

Question 13

A customs declaration

- a. should always be done electronically
- b. must always be done in writing

- c. can be done electronically or orally
- d. can be done any way you want

Question 14

When goods are released for free circulation

- a. import duties must always be paid
- b. import duties sometimes have to be paid
- c. national taxes are only due if import duties are due
- d. import duties once paid are never refunded

Question 15

When goods are released for free circulation

- a. only tax rules apply
- b. both tax and non-tax rules apply
- c. only non-tax rules apply
- d. the goods are given non-union status

Question 16

The customs transit procedure is

- a. applicable to Union goods as well as to non-Union goods
- b. only applicable to non-Union goods
- c. applies only to transport within the Union
- d. must always start or end outside the union

Question 17

In the customs warehouse

- a. only non-Union goods can be stored
- b. goods must always remain unchanged during storage
- c. only goods that are owned by the license holder of the bonded warehouse may be stored
- d. both Union and non-Union goods may be stored

Question 18

Which of the following actions is not a processing operation

- a. assembling of goods
- b. testing of goods
- c. destruction of goods
- d. repair of goods

Question 19

Which of the following customs procedures is not a special procedure

- a. customs storage
- b. outward processing
- c. release for free circulation
- d. transit procedure

Question 20

Placing goods under outward processing procedure

- a. applies to non-Union goods
- b. applies to Union goods
- c. applies to both Union and non-Union goods
- d. never entitles to a reduction of import duty

Question 21

If goods are declared for the temporary admission procedure then

- a. these goods shall keep there non-Union status
- b. these goods shall retain Union status
- c. these goods will be treated in the Union
- d. no permit is required

Question 22

Which of the statements below is correct

- a. export and re-export is the same
- b. a customs declaration for the export procedure may be lodged at any customs office
- c. in case of export to a third country the goods lose their union status when they leave the customs territory of the union
- d. re-exports refers to non-Union goods

Question 23

For goods which, after having left the Union as Union goods, return to the Union

- a. no customs declaration has to be made because it concerns temporary exports
- b. it must always be demonstrated with an electronic customs export declaration that it concerns reimportation
- c. these goods must be released for free circulation with a customs declaration
- d. no customs procedure applies

Question 24

The goods that are the result of inward processing are called

- a. processed products
- b. new products
- c. goods placed under the procedure
- d. end products

Question 25.

Presentation of goods at customs

- a. always takes place at the customs office
- b. can also take place in a place other than a customs office
- c. only need to take place if customs want to check the goods
- d. must be made before a customs declaration is lodged

AMX is a logistics company that transports, stores and delivers goods for clients worldwide. AMX has branches in almost all industrialized countries. AMX uses its own trucks, ships and aircraft as well as hired means of transport for transport.

AMX has a storage location in Hong Kong where, among other things, toys from a Chinese toy manufacturer are stored. This manufacturer has outsourced worldwide distribution to AMX.

From Hong Kong, AMX transports 50 containers of toys to various European countries, including the Netherlands. The route the ship sails is as follows:

Hong Kong, Lisbon, Rotterdam, Hamburg, Stockholm.

5 containers of toys are unloaded in Lisbon. 20 containers of Port (a drink made in Portugal from Portuguese grapes) are loaded there.

Then 30 containers of toys are unloaded in Rotterdam and also the 20 containers Port. The rest of the toys are unloaded in Hamburg (10 containers) and Stockholm (5 containers).

The toys are released for free circulation in the EU after unloading.

Question 1.

What is the purpose of the entry summary declaration?

To give information to customs of all goods which will be brought into the customs territory of the EU so a risk analyses can be made by customs.

Question 2.

What is the use of temporarily storing goods in a Space for Temporary Storage (STS)?

During storage in a STS it can be decided which permitted customs procedure of re-exportation the goods should receive.

Question 3

Does the Port loaded in Lisbon have the status of Union goods or non-Union goods?

Status of Union goods because the goods are wholly obtained in Portugal

Question 4.

If the ship enters the port of Rotterdam, what customs status does customs assume the toys and the Port have if customs still not has any further information about those goods?

As long as the customs authorities do not yet have information about the status of the goods, the customs authorities assume that they are non-Union goods.

Question 5.

Can a ship, coming from a third country, enter any port the captain or shipping company wants?

No, the ship must call at a designated port (also good: designated customs office)

Question 6.

The toys which will be unloaded in Rotterdam have to be presented to customs. What is meant by "presenting goods to customs" and what is it for?

Showing at customs (present to customs) means notifying customs of the arrival of the ship and goods. Because of the presentation of the goods customs can start an examination of the goods. .

Question 7.

Does all toys on board the ship have to be presented to customs in Rotterdam upon arrival in Rotterdam?

No, the goods that remain on board for another port do not have to be presented. In the case, therefore, the goods for Hamburg and Stockholm have to be presented in those ports of destination.

Question 8

What will AMX have to do (act and document) so no import duties have to be paid for the Port in Rotterdam?

AMX will have to show the status of Union goods. A T2L can be used for this.

Question 9.

Is "released for free circulation" after unloading a possible destination for the toys?

Yes, release for free circulation is an authorized customs procedure.

Question 10.

What should AMX do to make it known to customs that AMX wants to release the toy for free circulation?

AMX must then submit a customs declaration.

Fill-in assignment

You are working at AMX and you have to fill in a customs declaration to release the 20 containers of toys, which come from China, for free circulation (see the case with open questions).

The declaration is made electronically.

The information for the declaration is as follows:

Type of customs procedure	Release for free circulation
Importer	De Speelgoedmarkt Marktstraat 55 9900 SL Groningen
EORI-number of importer	NL867768881
Person submitting the declaration	AMX Industrieweg 1 1100 KK Rotterdam
EORI-nummer submitter declaration	NL597393206
Status submitter declaration	Direct representative
Place where the goods are located when making the declaration	Space of Temporary Storage AMX, Hong Konghaven 2, 3303 KN Rotterdam
Number of articles	1
Reference number	2020/HK/0986
Country of dispatch	Hong Kong
Country of destination	The Netherlands
Country of origin	China
Terms of delivery	FOB Hong Kong
Invoice price	€ 230.470,00
Number declaration of temporary storage (DTS)	AMX 6798767
Additional units	n.v.t.
Goods description	20 containers, each containing 500 cardboard boxes with plastic toys
Container numbers	HK 2020/345 t/m HK 2020/365
Packaging marks and numbers	2020-800-1 to 10.000
Number and type of packaging	10.00 boxes of cardboard
Gross weight	116.500 kg
Net weight	114.500 kg
An invoice is included with the declaration	
CN-code of the toys	9503 00 95 90

The table below shows the (sub) boxes that you must complete. As an example:

(Sub) box	Fill in: yes / no	Data to fill in or reason to fill in nothing
Box 1, first subdivision	Yes	EX

Use the answer sheet 2 for the answer.

Fill in the table on the answer sheet as follows:

- In column 2 whether the relevant box (or sub-box) should be completed. If a subject is optional and the information is known, then the subject must be completed. If no sub-subjects are mentioned, complete the entire subject;
- If the (sub) box does need to be completed, indicate in column 3 which data must be completed;
- If the (sub) box does not need to be completed, indicate in column 3 why the box does not need to be completed.

(Sub) box	Fill in: yes / no	Data to fill in or reason to fill in nothing
Box 1, first subdivision	Yes	IM
Box 8 (not number)	No	Footnote 25, or: is not allowed to fill in because the EORI-number is known
Box 17a	Yes	NL
Box 20	Yes	FOB Honkong
Box 22, first subdivision	Yes	EUR
Box 24	Yes	1
Box 25	Yes	1
Box 30	Yes	3303 KN 2
Vak 31	Yes	20 CN numbered HK 2020/345 t/m HK 2020/365, each containing 500 BX marked 2020-800-1 to 10.000 with plastic toys
Box 34, first subdivision	Yes	CN
Box 37, first subdivision	Yes	40 00

Box 41	No	Because in the Tariff system there is not mentioned that additional units have to be mentioned
Box 44	Yes	<p>There is a invoice so in Box 44 the code of invoice has to be mentioned. In the English codelist there is no code mentioned, in the Dutch codelist: code N953.</p> <p>Als has to be mentioned code Y922.</p>