



logistieke opleidingen

Junior Broker course Excercise book

Questions and answers

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About evofenedex

Think global, act local

evofenedex represents the interests of some 15,000 companies in the Netherlands that export, import and transport goods on their own account or subcontract through a professional transport company. They come from all sectors of industry such as machinery, chemical and agricultural sectors, but also in the field of wholesale, retail and business services.

Our members are users of freight services across all modes of transport: deep sea shipping, short sea shipping, air transport, road transport, rail and inland waterways. They operate both within Europe and overseas. evofenedex voices the interests of its members to political decision-makers and public authorities in the Netherlands, Europe and on a global level.

We also convey the views of our members to carriers in all modes of transport, both directly and through their organizations.



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Organization of customs

1	How many Member States does the Union have?	27
2	Is there a difference between the customs territory and the VAT-territory of the Union?	Yes, the customs area is the area to which customs legislation applies and the VAT-area is the area to which the VAT-legislation applies
3	What are the Union's two different borders?	Internal and external borders
4	Which ministry does customs in the Netherlands belong to?	Ministry of Finance
5	How many regional customs offices are there in the Netherlands?	8
6	What is meant by 'aankliktaken'?	National tasks performed by one particular customs office
7	Which taxes does customs charge?	Import duties, excise duties and consumer tax on non-alcoholic drinks, VAT on import
8	What are the non-tax duties also called?	VGEM (veiligheid, gezondheid, economie en milieu) or SHEE (safety, health, economy and environment) tasks
9	What is a BTI?	Binding Tariff Information. This shows a product's goods code
10	What is a BOI?	Binding origin information. Customs determines the origin of a product
11	What is an AEO?	An Authorized Economic Operator, someone who is considered reliable by Customs
12	What are the benefits of an AEO permit for (declaration) procedures?	Fewer checks to save time, faster processing of declarations, faster completion of procedures
13	What are the benefits of an AEO permit?	Information that is already known to customs can be reused and simplifications can be granted fast
14	Name an important task of the FIOD.	Detecting criminal offenses and conducting informative investigations.
15	What role does the Central Bureau of Statistics play?	The collection of statistical data
16	Which organization plays an important role in issuing certificates of origin?	Chamber of Commerce
17	What three types of legislation does the Union make?	Regulations, directives and decisions
18	What kind of Union legislation is most common in customs legislation?	Regulations

19	List some goals of the World Trade Organization (WTO)	<ul style="list-style-type: none"> • <i>Increasing the standard of living</i> • <i>Ensuring employment</i> • <i>Steady income growth</i> • <i>Use of natural resources in the world</i> • <i>Expansion of production and trade</i>
20	List some tasks of the World Customs Organization	<ul style="list-style-type: none"> • <i>Solving issues related to valuation and nomenclature (classification)</i> • <i>Harmonization of customs legislation</i>
21	Which countries belong to the European Free Trade Association (EFTA)?	<i>Switzerland, Norway, Liechtenstein and Iceland</i>
22	List some of the characteristics of the Union.	<ul style="list-style-type: none"> • <i>Free movement of goods, services, capital and people</i> • <i>No levying of import duties on goods that are already in free circulation in the Union</i> • <i>Common foreign policy towards third countries (countries that are not members of the Union)</i> • <i>Common rate of import duties</i> • <i>Uniform customs legislation</i>

Entry of goods

1	What are Union goods?	<i>These are goods that:</i> 1. <i>have been fully obtained in the Union</i> 2. <i>come from a third country and are released for free circulation in the Union</i> 3. <i>are made from 2 or from a combination of points 1 and 2</i>
2	What customs status is assumed for goods that are in the customs territory of the Union and of which the customs status is unknown?	<i>Union goods</i>
3	What are non-Union goods?	<i>These are goods that are not classed as Union goods</i>
4	What is the status of goods according to customs when they enter the Union?	<i>The non-Union status</i>
5	How long does this customs status (upon arrival) continue to exist?	<i>The status of non-Union goods upon entry remains until:</i> 1. <i>It appears that the goods have Union status</i> 2. <i>The goods receive the Union status or</i> 3. <i>The goods leave the Union again</i>
6	When does customs control take place?	1. <i>When goods enter the Union</i> 2. <i>When non-Union goods are in the EU</i> 3. <i>When Union goods are brought outside the EU</i> 4. <i>When Union goods are subject to a customs procedure</i>
7	How are customs informed about which goods will be brought into the Union?	<i>Through an entry summary declaration (ENS)</i>
8	Should customs be notified of all goods entering the Union or only of goods unloaded in the Union?	<i>Of all goods entering the Union</i>

9	When will customs be informed about which goods will be brought into the Union?	<i>This depends on the type of cargo and means of transport. See schedule in textbook</i>
10	At which customs office should customs be informed that goods are entering the Union? Choose one of the following answers: a. The customs office where the goods will be unloaded b. The customs office of first entry c. Any customs office d. The customs office of the country where the carrier is located.	<i>Answer b</i>
11	At which offices in the Netherlands can customs be notified that goods are entering the Union?	<i>Rotterdam Port for goods arriving by sea and Schiphol Cargo for goods arriving by air</i>
12		
13	How does customs know the provisions a ship has on board and/or the belongings of the crew?	<i>By means of a Ship's Stores Declaration (IMO / FAL 3) and a Crew's Affects Declaration (IMO / FAL 4)</i>
14	How do customs know which goods will be unloaded after the ship or aircraft arrives? Choose one of the following answers: a. Entry summary declaration (ENS) b. The IMO / FAL 3 c. The IMO / FAL 4 d. The Declaration for Temporary Storage (TSD).	<i>Answer d</i>
15	What customs status does customs assume when goods are brought into the Union by air or sea?	<i>Customs then presumes they are non-Union goods</i>
16	How will customs be informed at what time the ship or aircraft will actually arrive?	<i>By means of a prior notice of the estimated time of arrival</i>
17	What is meant by presentation of goods to customs?	<i>Informing customs that the goods have arrived at a customs office or place approved by customs so that customs can check the goods</i>
18	Can a ship sailing to the Union from a third country call at any Union port?	<i>No, the ship must sail to a designated port via a designated waterway</i>
19	At which customs office must a declaration for temporary storage (TSD) be made if goods have entered the Union by ship and are unloaded at different ports in the	<i>Answer c</i>

	<p>Union? Choose one of the following answers.</p> <ul style="list-style-type: none"> a. At the customs office of first entry b. At the customs office of the country where the importer is located c. At the customs office where the goods will be unloaded d. At a customs office of your choice. 	
20	<p>When must a declaration for temporary storage be made? Choose one of the following answers:</p> <ul style="list-style-type: none"> a. Always when the goods are presented b. At the latest when the goods are presented, but it is advised to do this earlier. c. At the latest when the goods are unloaded d. At the same time as the ENS. 	<p><i>Answer b. See the textbook diagram for the advice periods</i></p>
21	<p>Why do customs want the temporary storage declaration as early as possible?</p>	<p><i>So that customs can do a risk analysis</i></p>
22		
23	<p>In which situations are goods entering the Union automatically classified as Union goods if the transport takes place between 2 places in the Union?</p>	<p><i>For transport between 2 airports in the Union, the goods are considered to be Union goods if they are loaded at the airport of departure, unless otherwise demonstrated.</i></p> <p><i>In the case of transport by sea, the goods are regarded as Union goods if there is a scheduled service.</i></p>
24	<p>What is a Space for Temporary Storage (STS) for?</p>	<p><i>To temporarily store the goods that have arrived until they get a further destination</i></p>
25	<p>Are there any formalities required to start an STS? Choose one of the following options:</p> <ul style="list-style-type: none"> a. Yes, to be able to start this must first be reported to customs b. No, no formality is required c. Only if there is no customs office nearby d. Yes, a permit from customs is required 	<p><i>Answer d</i></p>

26	How long can goods be stored in a Space for Temporary Storage (STS)?	<i>90 days</i>
27	Which declaration is required to store all unloaded goods in Temporary Storage?	<i>A Declaration for Temporary Storage (TSD)</i>
28	Should all goods in an Temporary Storage remain in exactly the same state during storage?	<i>Yes, the goods may only undergo treatments to keep the goods unchanged</i>
29	Through which procedure or procedures can storage of goods in Temporary Storage be ended?	<i>Through a customs procedure or by re-exporting the goods</i>
30	Give a brief description of the procedure that releases goods into free circulation and specify whether this regulation applies to Union goods or non-Union goods.	<i>When released for free circulation, the status of non-Union goods changes to Union goods and import duties and other taxes must be paid. The commercial policy measures will then also apply</i>
31	Give a brief description of the transit procedure and specify whether this regulation applies to Union goods or non-Union goods.	<i>The transit procedure can be applied to both non-Union goods and Union goods. With this procedure, goods are transported under customs supervision. If the goods are non-Union goods, no import duties are due and commercial policy measures do not apply</i>
32	Give a brief description of the customs warehouse procedure and specify whether this regulation applies to Union goods or non-Union goods.	<i>Under the customs warehouse procedure, non-Union goods (and in some cases also Union goods) can be stored under customs supervision. No import duties are due and commercial policy measures do not apply</i>
33	Give a brief description of the temporary admission (import) arrangement and specify whether this regulation applies to Union goods or non-Union goods.	<i>Under the temporary admission procedure, non-Union goods can be used in the Union without import duties due. The goods must leave the Union again</i>
34	Give a brief description of the particular end use arrangement and specify whether this regulation applies to Union goods or non-Union goods.	<i>Under the end use procedure, non-Union goods are released for free circulation without import duty due because the goods are intended for a specific designated destination</i>
35	Give a brief description of the inward processing procedure and specify whether this regulation applies to Union goods or non-Union goods.	<i>In the case of inward processing, non-Union goods in the Union may be processed, modified or repaired without the application of import duties and commercial policy measures</i>

36	Give a brief description of the outward processing procedure and specify whether this regulation applies to Union goods or non-Union goods.	<i>In the case of outward processing procedure, Union goods can be brought outside the Union to undergo processing, modification or repair. The goods can then be released for free circulation with total or partial exemption from import duty</i>
37	Give a brief description of the export procedure and specify whether this regulation applies to Union goods or non-Union goods.	<i>The export scheme makes it possible for goods to leave the Union</i>

Customs Declaration

1	What is a customs declaration for?	<i>To place goods under a customs procedure</i>
2	What are the six components of the declaration procedure for a customs declaration?	<i>1. Lodge the declaration 2. Acceptance by customs 3. Write off former procedure 4. Selection for control 5. Control 6. Release of the goods</i>
3	In which system are the import and export declarations registered?	<i>In AangifteSysteem (AGS)</i>
4	In which system are the transit declarations registered?	<i>New Computerized Transit System (NCTS)</i>
5	Which four requirements must a customs declaration meet in order to be accepted by customs?	<i>1. in the declaration must be fully completed 2. All information (documents) must be in the possession of the declarant 3. Declarant must be authorized and 4. Goods must be presented</i>
6	What is the purpose of clearing the previous procedure?	<i>This is to prevent the goods from being in two different regulations</i>
7	On what basis does customs select the declarations to be checked?	<i>Based on selection criteria</i>
8	What are the different types of control?	<i>1. Physical inspection 2. Documentary check 3. Administrative settlement.</i>
9	What does release of goods mean?	<i>This means that the goods can continue the destination for which they have been declared</i>

10	Is inspection by customs after the release of goods by customs still possible? Choose one of the answers below: a. No, never b. Only with the consent of the declarant c. Only in case of fraud d. Yes, that is always possible.	<i>Answer d</i>
11	Which simplified declaration procedures are possible (excluding transit)?	<ul style="list-style-type: none"> • <i>Simplified (incomplete) declaration</i> • <i>Declaration by registration in the declarant's administration</i>
12	Which aspects can be incomplete and the declaration still be accepted by customs?	<i>Incomplete data or incomplete documentation.</i>
13	Should a declarant have a permit for the occasional application of a simplified declaration?	<i>No, that is possible without a permit</i>
14	In case of a simplified declaration, how does customs collect the missing data or documents?	<i>With a supplementary declaration</i>
15	Within which period must the supplementary declaration be made after a simplified declaration?	<i>That depends on which information or document is incomplete</i>
16	Can the simplified declaration be applied to all customs procedures?	<i>Yes, except from transit</i>
17	Which simplifications apply when making the declaration through Entry in the Declarant's Records?	<ul style="list-style-type: none"> • <i>Goods do not have to be presented at customs</i> • <i>Declaration is made through Entry in the Declarant's Records</i> • <i>Supplementary declaration is made later</i>
18	Can anyone make a declaration through Entry in the Declarant's Records?	<i>No, a permit is required for this simplification</i>
19	What plays an important role in the verification of declaration through Entry in the Declarant's Records?	<i>The records of the person who has the permit for this simplification</i>
20	How does customs receive all the information about the goods that have been declared?	<i>Through a supplementary declaration</i>
21	Which two simplifications exist for the Transit procedure?	<i>Authorized Consignee and Authorized Consignor</i>
22	Can anyone use both simplifications?	<i>No, customs must give a permit for this</i>
23	In which four ways can a customs declaration be made?	<i>Electronically, in writing, orally and by means of an act</i>
24	What choice does a declarant have about how a customs declaration can be made? Choose one of the following answers:	<i>Answer b</i>

	<p>a. A declaration must always be made electronically</p> <p>b. A declaration must always be made electronically except in a number of special cases (for example in the case of passenger luggage, etc. it may also be made verbally or through an act)</p> <p>c. A declarant always has a free choice about the way in which a declaration is made</p> <p>d. The customs officer who will handle the declaration determines how this must be done.</p>	
25	For each method of making a customs declaration, specify the form(s) to be used.	<ul style="list-style-type: none"> • <i>Electronic: no form</i> • <i>In writing: Single Administrative Document (SAD), TIR carnet, ATA carnet</i> • <i>Orally: no form</i> • <i>Act: no form</i>
26	<p>Who is (generally) primarily responsible for the accuracy of a customs declaration? Choose one of the following answers:</p> <p>a. Always the person who submits the declaration to customs</p> <p>b. The owner of the goods</p> <p>c. That depends on the situation (role) in which the person submitting the declaration is acting</p> <p>d. Always the person who gives the order to make the declaration</p> <p>Motivate your choice of answer</p>	<p><i>Answer c</i></p> <p><i>If the submitter submits the declaration in his/her own name and for his/her own account, he/she is also responsible.</i></p> <p><i>If the person submitting the declaration acts as a direct representative, then the representative (the person who gives the order) is responsible.</i></p> <p><i>In the case of indirect representation and if the declaration is made in one's own name and for one's own account, the submitter is the declarant and therefore responsible</i></p>
27	<p>Which of the procedures below is not a customs procedure with a special obligation?</p> <p>a. Export</p> <p>b. Release for free circulation</p> <p>c. Inward processing</p> <p>d. Customs transit</p>	<i>Answer b</i>

Filling in a customs declaration

Question 1

Which column (letter!) of the national matrix should you refer to if you need to fill in a declaration for the transit procedure?

Column F, see explanation SAD

Question 2

Do you need to fill in the third subdivision of box 1 for an export procedure?

No, export is column A; box 1(3) in column A on the matrix is empty, so the third subdivision of box 1 on the form should be left blank.

Question 3

When filling in a declaration for release for free circulation, do the 1st and 2nd subdivision of box 1 need to be completed?

Yes, release for free circulation is column H; boxes 1(1) and 1(2) on the matrix both show an 'A' (mandatory) so that means that these boxes must be completed.

Question 4

Does box 7 need to be filled in for a declaration for an outward processing customs procedure?

No, outward processing is column E; box 7 on the matrix shows a 'C', which means it is optional for operators and not mandatory.

Question 5

Should box 3 of an electronic declaration for the temporary admission procedure be completed if this declaration concerns only one item?

No, temporary admission is column I; box 3 on the matrix shows [2][3]. This means that footnotes 2 and 3 apply. Footnote 2 states that this information may only be required for non-computerised procedures. The declaration in the question is an electronic declaration, which means box 3 does not need to be filled in. Footnote 3 states that when the declaration covers only one item of goods, this box does not need to be filled in. The declaration in the question concerns only one item, so the box can be left blank.

Question 6

Which code is required in box 1 in the following situations?

- a) import declaration (normal procedure) of goods from China?
IM A
- b) import declaration (simplified procedure) of goods from Norway?
EU B
- c) export declaration (normal procedure) of goods destined for the USA?
EX A
- d) export declaration (normal procedure) of goods destined for the Canary Islands?
CO A
- e) import declaration (pre-declaration) of goods from Belarus?
IM D

Question 7

Which code is required in box 37 (1st subdivision) in the following situations?

- a) final exports to Japan?
10 00
- b) declaration for release for free circulation and home use (no turnover tax exemption) of goods stored in a customs warehouse?
40 71
- c) re-export after inward processing?
31 51

Question 8

Which country code should you enter in box 17 of an export declaration if you are exporting goods to the US?

Export is listed in column A. The matrix shows that box 17 does not need to be filled in, but box 17a does. In the list of codes, box 17a refers to table S01, which shows country code 'US'.

Export Case Study

To be exported for Jolly Jumper BV in Leimuiden is a jumping horse that has been sold to an American company called Jumping Fun.
The horse needs to be transported from Leimuiden to Schiphol, from which it will be flown by KLM to New York, flight number KL-123.

The invoice value is € 150,000
Terms of delivery is FCA Schiphol
Transport costs Leimuiden - Schiphol € 250
Transport by road on a Dutch lorry, registration number KL-MA-11

Exporter's address:
Jolly Jumper BV
Paardenweg 1
1234 AA Leimuiden
EORI number NL123456789

You are asked to make the declaration for Jolly Jumper.
You are employed by VAKO Logistics
Klaarweg 236, 9809 AJ Groningen
EORI number NL0098765432

Fill in the following boxes.

Box no	Yes / No	What needs to be entered into the box, or what is the reason for leaving it blank?
1		
2		
2 no		
3		
5		
14		
14 no		
19		
20		
24		
25		
30		
31		
33		
37 first subdivision		

Complete the following boxes.

Box no	Yes / No	Data / or reason for leaving it blank
1	Yes	EX A
2	No	Footnote 25, name and address not required for electronic declaration
2 No	Yes	EORI number NL12345678
3	No	Footnotes 2 and 3, only one item, so no entry required
5	Yes	1
14	No	Footnote 25, not required for electronic declaration
14 No	Yes	EORI number NL0098765432 and NL12345678
19	No	Footnote 9
20	Yes	FCA Schiphol
24	Yes	1
25	Yes	4
30	Yes	1234 AA 1
31	Yes	1 NF horse
33	Yes	0101 2990
37	Yes	10 00

Import Case Study

For De Spijkerbroekengigant BV in Hilversum, a shipment of cotton jeans for women is released for free circulation. The shipment was purchased from a Chinese company called Trowser inc.
The goods are in De Spijkerbroekengigant's customs warehouse.
It concerns 30,000 items packed in 250 cardboard boxes marked 1 - 250 in 1 container No. CTIU 45789103

The batch is transported by road from the factory in Shanghai to the port in China and from there it goes by ship to Rotterdam.

Incoterm is FOB Shanghai.

Importer's address:
De Spijkerbroekengigant BV
Textielweg 1
1234 AA Hilversum
EORI identification no. NL123456789

The declaration is made through direct representation by
VAKO Logistics
Klaarweg 236, 9809 AJ Groningen
Customs / EORI number NL0098765432

The invoice-price of the shipment is € 145.000, 00 and the transport costs from Shanghai to Rotterdam are € 3.500,00.

You are asked to make the declaration on behalf of the Spijkerbroekengigant.

Box no	Yes / No	What needs to be entered into the box, or what is the reason for leaving it blank?
1		
3		
8 no		
8		
14 no		
20		
22		
24		
25		
30		
31		
33		
37		
46		

Box no	Yes / No	What needs to be entered into the box, or what is the reason for leaving it blank?
1	Yes	IM A
3	No	Footnote 3, only one article
8 no	Yes	NL123456789
8	No	Footnote 25: EORI no. known, so box 8 does not need to be completed in an electronic declaration
14 no	Yes	NL0098765432 with code 2 (direct representative) and NL 123456789
20	Yes	FOB Shanghai
22	Yes	EUR 145.000
24	Yes	1
25	Yes	1
30	Yes	1234 AA 1
31	Yes	250 CT, numbered 1 - 250, containing 30,000 pieces of cotton jeans for women
33	Yes	6204 6231 90
37	Yes	40 71
46	Yes	148.500

Free circulation

1	What happens to the customs status of goods when they are released for free circulation?	<i>Non-Union goods become Union goods</i>
2	What does it mean for goods when they are released for free circulation?	<i>They can be move freely in the Union</i>
3	What are the consequences if non-Union goods are released for free circulation?	<ul style="list-style-type: none"> <i>A customs debt is incurred</i> <i>Commercial policy measures may apply</i> <i>Non-tax legislation applies</i>
4	Into which two groups can you divide the different taxes?	<i>In European and national taxes</i>
5	What national taxes do customs levy?	<i>Value added tax, excise duty and consumption tax on non-alcoholic drinks</i>
6	Who are the import duties collected for?	<i>For the European Union</i>
7	Does value added tax (VAT) on import (release for free circulation) always have to be paid when making the customs declaration?	<i>No, the VAT tax can be transferred to the accounts of the importer</i>
8	Who will grant the permit for transferring the VAT to the accounts of the importer?	<i>The tax authorities</i>
9	How can a foreign entrepreneur avoid having to pay VAT in the Netherlands if the goods do not remain in the Netherlands?	<i>He can appoint a tax representative for VAT</i>
10	Can you name two levies of a non-fiscal nature?	<i>Agricultural levy and anti-dumping duty</i>
11	What is the name of the person who has to pay a customs debt?	<i>Debtor</i>
12	Name a situation in which a customs debt is incurred.	<i>When releasing goods for free circulation</i>
13	How is a debtor told to pay a customs debt?	<i>By means of an Invitation to Payment (ITP)</i>
14		
15	In which cases can import duty be refunded?	<ul style="list-style-type: none"> <i>if the customs debt is unjustified</i> <i>if the customs declaration is invalidated</i> <i>the goods are refused by the importer</i> <i>special circumstances</i>
16	Can import duty be refunded if a Certificate of Origin is submitted afterwards?	<i>Yes, because then too much import duty has been paid</i>
17		
18	Are import duties always refunded if the goods are refused by the consignee (importer)?	<i>No, for example, no account may be taken of defects that have arisen after import</i>
19		

20	What is a preferential rate?	<i>A reduced rate that is granted when the goods have a certain origin</i>
21	What is a tariff suspension?	<i>A 0 rate instead of a normal rate. Can be used for certain periods of time or for certain quantities</i>
22	Give some examples of 'end use'	<i>Batteries for electric bicycles or palm oil for uses other than human consumption</i>
23	What does it mean for the tariff if goods are eligible for the special 'end use' procedure?	<i>A reduced or (usually) zero rate applies</i>
24	Into which two groups can you divide the exemptions?	<i>Imports with full relief from goods and re-importing returned goods.</i>
25	Give some examples of full exemption imports.	<i>Research and experiments, sample shipments, moving good</i>
26	What is the time limit for goods to be re-imported to qualify for returned goods relief?	<i>3 years</i>
27	Are returning goods allowed to have been used in a third country?	<i>Yes</i>

Classification

1	What is the name of the goods classification system and information associated with commodity codes?	<i>Tariff-system</i>
2	List eight topics included in the Tariff System.	<ul style="list-style-type: none"> • <i>The Harmonized System (HS)</i> • <i>The Combined Nomenclature (CN)</i> • <i>Import duties</i> • <i>The documents to be submitted</i> • <i>Agricultural procedures</i> • <i>Anti-dumping and countervailing duties</i> • <i>Excise duty</i> • <i>VAT</i> • <i>Consumption tax of non-alcoholic drinks</i>
3	Which of the following structure regarding the Harmonized System is correct? a. 21 chapters and 97 sections b. 21 chapters with 97 headings c. 21 sections with 97 chapters d. 21 divisions with 97 headings.	<i>Answer c</i>
4	How many positions does a HS heading and a HS code have?	<i>A HS post has 4 positions and HS code 6 positions</i>
5	How many positions does a CN code and a TARIC code have?	<i>A CN code has 8 positions and a TARIC code has 10 positions</i>
6	What is the difference between a 6-digit commodity code in the Union and a 6-digit code for the same product in the US?	<i>There should be no difference because these codes are the same worldwide</i>
7	What is the difference between an 8-digit commodity code in the Union and an 8-digit code for the same product in the US?	<i>The first 6 positions should be the same, but positions 7 and 8 are Union determined, so they may differ from positions 7 and 8 in the US 8-digit code</i>
8	Which order of action is best to find a commodity code? a. Immediately start searching for the item by looking at the wording (description) of the heading b. First find in which chapter a product should be classified and then search for the correct heading within that chapter c. First search for the section in which the product may have to be classified, then search for the chapter and then search for the heading within that chapter	<i>Answer c</i>

	d. Enter the description or name of the product and then have the system search where that description is mentioned (search by description).	
9	The column 'Tariff' in the Tariff System contains the following information: a. Only the percentage of the normal import duty b. The percentage of normal and any preferential import duty c. The percentage of tax(es) that may be due d. The rate of taxes that may be due	<i>Answer d. Please note: the rate can also be expressed in an amount per quantity (specific duty)</i>
10	What do a tariff quota, tariff preference and preferential tariff mean under a quota?	<i>A tariff preference means a lower tariff, often depending on the origin of the goods. A tariff quota means a lower tariff for a certain quantity. A preferential tariff in the context of a quota means a lower tariff for a certain quantity, in which, for example, origin may also play a role</i>
11	What does the suspension of import duties mean?	<i>Suspension of import duties means that there is a normal import duty, but that has been (temporarily) set to zero</i>
12	Which classification rule(s) do you apply to determine the 4-digit code of a live horse?	<i>Only classification rule 1</i>
13	Which classification rule(s) do you apply to determine the 8-digit code of a live horse?	<i>Classification rules 1 and 6. Classification rule 1 for the heading (4 digits) and classification rule 6 for the subheading of the item</i>
14	Which classification rule(s) do you apply to determine the 8-digit code of a vacuum cleaner if it is not yet equipped with attachments such as brushes, etc.	<i>Classification rules 1, 2a and 6. Classification rule 1 for the heading (4 digits) and classification rule 6 for the subheading of the item. In addition, classification rule 2a applies because the vacuum cleaner is not yet complete, but it does have all the characteristics of a vacuum cleaner</i>
15	Which classification rule(s) do you apply to determine the 8-digit code of a cabinet if it still has to be put together?	<i>Classification rules 1, 2a and 6. Classification rule 1 for the heading (4 digits) and classification rule 6 for the subheading of the item. In addition, classification rule 2a applies because the cabinet has not yet been assembled</i>
16	A bag contains both liquorice (confectionery) and chocolate (cocoa products). It is a mixture. Please indicate how you classify this product when it is offered as a whole. Also indicate which classification rules apply. Do not determine a commodity code.	<i>It is a mixture. Classification is then done by determining the essential character of the mixture. The product is classified under the commodity code of the part that determines the essential character. Classification rules 1, 2b, 3b and 6. Classification rule 1 for the heading (4 digits) and classification rule 6 for the subheading of the item. Classification rule 2b because it is a mixture and classification rule 3b because the essential character determines a mixture. If the essential character cannot be determined, then classification rule 3c applies: the item last placed in the Tariff System</i>

17	<p>A heavy glass vase has a wooden base. Please indicate how you classify this product if it is offered as one unit. Also indicate which classification rules apply. Do not determine a commodity code.</p>	<p><i>It is a composite product. Classification is done by determining the essential character of a composite product. The product is classified under the commodity code of the part that determines the essential character. Classification rules 1, 2b, 3b and 6. Classification rule 1 for the heading (4 digits) and classification rule 6 for the subheading of the item. Classification rule 2b because it is a composite product and classification rule 3b because the essential character determines a composite. If the essential character cannot be determined, then classification rule 3c applies: the item last placed in the Tariff System</i></p>
18	<p>A cardboard box contains the following goods:</p> <ul style="list-style-type: none"> • a brush • a dust cloth • a cleaning agent and • a plastic scraper to loosen stubborn dirt <p>Please indicate how you classify this product if it is offered as a complete product. Also indicate which classification rules apply. Do not determine a commodity code.</p>	<p><i>The box with contents is offered as a complete product and also serves to perform one specific purpose or function. So it can be classified as one good. There is a set or assortment for retail sale. The essential characteristic is then decisive. Classification rules 1, 3b and 6. Classification rule 1 for the heading (4 digits) and classification rule 6 for the subheading of the item. Classification rule 3b because the essential character determines a set or assortment for retail sale. If the essential character cannot be determined, classification rule 3c applies: the item last placed in the Tariff System</i></p>
19	<p>Does the box of the goods described in question 18 still have to be classified separately? Indicate which classification rule you apply for classifying the box.</p>	<p><i>The box is not classified separately if it is a normal packaging. The box is thus classified together with the contents. Classification rule 5b</i></p>

Non-fiscal subjects (SHEE)

1	Are the SHEE tasks that customs performs fiscal or non-fiscal tasks?	<i>Non-fiscal tasks</i>
2	Where is it documented which inspections, and how often, customs perform for SHEE tasks? Choose one of the answers below. a. Customs will determine this themselves b. This is determined by the Union in regulations c. This is laid down in covenants agreed with other ministries d. This is determined by the Minister of Justice and Security	<i>Answer c</i>
3	What do the letters SHEE stand for?	<i>The letters SHEE stand for:</i> <ul style="list-style-type: none"> • <i>Safety</i> • <i>Health</i> • <i>Economy and</i> • <i>Environment</i>
4	Can medicines simply be released for free circulation? Motivate the answer.	<i>No. The medicines must be included in the List of Medicines.</i>
5	What is the purpose of sanctions?	<i>The purpose of sanctions is to boycott trade with certain countries and / or with certain products. These boycotts often have a political purpose</i>
6	What are drug precursors?	<i>Drug precursors are raw materials for synthetic narcotics</i>
7	Which of the following should not be done with narcotics that are designated in the Opium Act, where customs have a duty of enforcement. Choose one of the answers below. a. Only release for free circulation b. Delivery within the Netherlands from Germany c. Producing in the Netherlands d. Exporting narcotics	<i>answers a</i>

8	Which of the bans below based on the Weapons and Ammunition Act are controlled by customs? Choose one of the answers below. a. Manufacture of weapons and ammunition b. Having weapons and ammunition available in the Netherlands c. Bringing weapons and ammunition from a third country into Dutch territory d. Carrying weapons and ammunition	<i>Answer c</i>
9	To which products do the veterinary provisions apply?	<i>Live animals and animal products</i>
10	In addition to customs, which organization carries out veterinary checks? Choose one of the answers below: a. CDIU b. Police c. ILT d. NVWA	<i>Answer d</i>
11	To which goods do the phytosanitary provisions apply?	<i>Plants and plant products</i>
12	Which agreement plays a major role in endangered animal and plant species?	<i>CITES agreement, also known as the Washington Treaty</i>
13	At which organization must a CITES permit be applied for in the Netherlands?	<i>At the Netherlands Enterprise Agency (RVO.nl)</i>
14		
15	Which regulation plays a major role in waste?	<i>The European Waste Shipment Regulation (EWSR)</i>
16	In which operations with waste do customs play a role?	<i>Imports into the Union and exports from the Union</i>
17	Which ministry is responsible for supervising environmentally hazardous substances? Choose one of the answers below. a. The Ministry of Infrastructure and Water Management b. The Ministry of Justice and Security c. The Ministry of Finance d. The Ministry of Economic Affairs and Climate	<i>Answer a</i>

Special procedures

1	Which of the following procedures is not a special procedure? Choose one of the answers below. a. Transit b. Release for free circulation c. Customs warehouse d. Inward processing.	<i>Answer b</i>
2	Do all special procedures require customs authorization?	<i>No, a permit is not required for the transit procedure</i>
3	Is an authorization for a special procedure only valid in the Member State where it was issued?	<i>No, a permit can also be valid in other Member States</i>
4		
5	Which forms of customs storage do not exist in the Netherlands? Choose one of the answers below. a. Free zone b. Private bonded warehouse c. Public bonded warehouse d. Space for Temporary storage	<i>Answer a</i>
6	Which goods can be stored in a customs (bonded) warehouse? Choose one of the answers below. a. Non-Union goods only b. Union goods only c. Union and non-Union goods d. Excise goods only	<i>Answer c</i> <i>Non-Union goods can always be stored in a customs (bonded) warehouse, Union goods only if there is an economic need to use the space of the customs (bonded) warehouse</i>

7	Which authorizations are often issued at the same time as an authorization for a private customs warehouse and why?	<i>An Authorized Consignee authorization so that goods destined for storage can be transferred directly to the customs warehouse. An Authorized Consignor authorization so that goods removed from the customs warehouse for transport can be transported directly from the location of the customs warehouse.</i>
8	Which procedure is not possible when the customs warehouse procedure for non-Union goods is ended. Choose one of the answers below. a. Export b. Re-export c. Free circulation d. Inward processing	<i>Answer a The export scheme is only for Union goods</i>
9	Which of the following actions may be taken with goods placed under the Temporary Admission procedure? Choose one of the answers below. a. Non-Union goods may be altered or processed in the Union without any import duties being due b. Non-Union goods may be repaired in the Union without any paying import duties c. Non-Union goods may be exhibited in the Union d. Union goods may be exhibited outside the Union	<i>Answer c</i>
10		
11	What is the time limit for applying the Temporary Admission procedure? Choose one of the answers below. a. 1 year b. 2 years c. 3 years d. 5 years	<i>Answer b</i>
12	When does the import duty exemption apply to Temporary Admission of means of transport? Choose one of the answers below. a. Only for means of transport used for private use b. Only for means of transport used for commercial use c. For means of transport that are used for both private and commercial purposes d. Only for means of transport used for private purposes by individuals resident in the Union	<i>Answer c</i>
13		

14	Name the five processing operations in Inward Processing.	<p><i>The processing operations are:</i></p> <ul style="list-style-type: none"> • <i>the working of goods, including erecting or assembling them or fitting them to other goods</i> • <i>the processing of goods</i> • <i>the repair of goods</i> • <i>the use of goods as an aid in the production of other goods and</i> • <i>the destruction of goods</i>
15	How is the identity of the products placed under the inward processing procedure usually maintained?	<i>By keeping detailed records</i>
16	How would an authorisation for Inward Processing usually be made when a machine from the USA is repaired in the Union, and this being an occasional matter?	<i>The authorization is then usually applied for through a customs declaration</i>
17	May producers of raw materials in the Union suffer from the use of raw materials from outside the Union through Inward Processing?	<i>No. Economic conditions must be met. This means that Union producers should not suffer from Inward Processing using the same raw materials from outside the Union</i>

Transit

1	<p>What is the difference between internal and external transit? Choose one of the answers below.</p> <ul style="list-style-type: none"> a. Internal transit operations take place within the Union and external transit operations operate outside the Union b. In internal transit, the transport concerns one company and in external transit more than one company is involved. c. Internal transit is the transit of non-Union goods and external transit is, essentially, the transit of Union goods d. Internal transit is the transit of Union goods and external transit is, essentially, the transit of non-Union goods. 	<i>Answer d</i>
2	<p>When can a customs declaration for Union transit be made? Choose one of the answers below.</p> <ul style="list-style-type: none"> a. If the transport relates to Union goods b. If the transport only takes place across Union territory c. If the transport takes place in the territory of the Union and EFTA and 4 other countries d. If the transport is carried out by a means of transport registered in the Union 	<i>Answer c</i>
3	What does code T1 mean?	<i>External Union transit</i>
4	What does code T2 mean?	<i>Internal Union transit</i>
5	<p>Which system is used to submit a Union transit declaration? Choose one of the answers below.</p> <ul style="list-style-type: none"> a. AGS b. NCTS c. EMCS d. ECS 	<i>Answer b:</i>
6	Which parts of the declaration procedure, as previously discussed, also apply when making a transit declaration?	<i>All elements that may apply to a customs procedure also apply when making a customs transit declaration</i>
7	Which additional steps apply to the procedure for making a customs transit declaration?	<ul style="list-style-type: none"> • <i>checking the guarantee</i> • <i>state transport time</i> • <i>sealing of the means of transport or goods</i>

8	Which of the statements below is correct? Explain your answer. a. The means of transport is always sealed during customs transit b. Transit seals can be omitted if the identity of the goods can be maintained in another way c. Whether sealing is required depends on the customs status of the goods. d. A seal is always affixed by customs	a. <i>Incorrect. See answer b.</i> b. <i>Correct</i> c. <i>Incorrect. Transport of Union goods can also be sealed.</i> d. <i>Incorrect. An authorized consignor can affix a seal himself</i>
9	What is the name of the customs office where the Union transit declaration is lodged?	<i>The customs office of departure</i>
10	What is the name of the customs office where the Union transit operation ends?	<i>The customs office of destination</i>
11	When does the Union transit procedure end?	<i>When the goods are presented at the customs office of destination together with the Transit Accompanying Document</i>
12	Which customs office in the Netherlands checks whether the transit has ended correctly?	<i>The customs discharge office in Heerlen</i>
13	Name two benefits of an Authorized Consignor	<ul style="list-style-type: none"> <i>The goods do not have to be presented at the office of departure if a customs declaration for Union transit is made</i> <i>The declarant can seal goods himself</i>
14	Name two benefits of an Authorized Consignee	<ul style="list-style-type: none"> <i>The goods do not have to be presented at the office of destination to end the transport and</i> <i>The consignee may remove the seal himself</i>
15		
16		
17	Common transit means (choose one of the answers below) a. Transport through several countries of the Union b. Transport using multiple types of transport c. Transport which takes place in an EFTA (or the 4 other countries) country by means of a Union transit procedure d. Transit operations beginning or ending outside the Union	<i>Answer c</i>
18	A declaration for TIR transport is made in the following way (choose one of the answers below and justify the answer): a. Electronic b. Written c. Oral d. By an act	<i>Answer b (in writing) because a TIR carnet is used</i>
19	How many sheets are needed if TIR transport starts in the Union and ends in Belarus?	<i>4 sheets. 2 sheets (white and green) in the Union and 2 sheets (white and green) in Belarus</i>

Customs Storage

1	Which forms of customs storage do not exist in the Netherlands? Choose one of the answers below. a. Free zone b. Private bonded warehouse c. Public bonded warehouse d. Space for Temporary storage	<i>Answer a</i>
2	Which goods can be stored in a customs warehouse? Choose one of the answers below. a. Non-Union goods only b. Union goods only c. Union and non-Union goods d. Excise goods only	<i>Answer c</i>
3	Which permits are often issued at the same time as a permit for a private customs warehouse and why?	<i>An Authorized Consignee permit so that goods destined for storage can be transferred directly to the customs warehouse. An Authorized Consignor permit so that goods removed from the customs warehouse for transport can be transported directly from the location of the customs warehouse.</i>
4	What procedure is not possible when the customs warehouse procedure for non-Union goods is ended. Choose one of the answers below. a. Export b. Re-export c. Free circulation d. Inward processing	<i>Answer a The export scheme is only for Union goods</i>

Case study Clogs in Customs Storage

Klomp en Co (KC) is a manufacturer and trader in wooden clogs. KC originated from a traditional workshop and has become the market leader in clogs.

KC has now discovered that the production of clogs is a genuine Dutch affair and must also take place in the Netherlands. KC has therefore bought a warehouse on the Veluwe with ten clogs machines. Wood is also stored in that warehouse.

KC mainly uses wood that comes from the Veluwe itself. However, the problem is that this wood is very 'soft'. There is a demand for clogs made from tropical hardwood. KC has therefore purchased a shipment of hardwood from Indonesia.

When purchasing the hardwood, it is not immediately clear whether all the clogs made from this hardwood will also be sold within the Union. KC therefore wants to store the tropical hardwood in a bonded warehouse. KC would prefer to do that on its own company premises.

Answer the questions below with your own motivation.

Question 1

Does KC have to ask customs for permission to use the warehouse for wood storage as a customs warehouse?

Yes. A customs warehouse is a special procedure and an authorisation is required to use a special procedure. However, this does not apply to the special procedure of transit.

KC is granted permission to use his warehouse for wood also for the storage of the tropical hardwood.

Question 2

For how long will the permission be valid?

This is unlimited.

Question 3

How many types of customs warehouse do we know in the Netherlands?

In the Netherlands we have two types of customs warehouse: public customs warehouse and private customs warehouse.

Question 4

For what type of bonded warehouse or what types of bonded warehouse will KC be eligible for?

Because KC only stores the wood for his own use, a private customs warehouse is the most obvious. After all, a private customs warehouse may only be used by the administrator of this customs warehouse.

Question 5

Should KC divide the wood storage shed into two parts if both Dutch wood and tropical hardwood (under the customs warehouse procedure) will be stored?

No that is not necessary. Joint storage of non-Union goods and Union goods is allowed if there is an economic need for this. Customs must grant permission for this and records must show the customs status of the various parts of wood.

The hardwood shipment that KC has purchased is a shipment of 10 containers. KC has this shipment stored in its customs warehouse for which customs has issued the permission. The wood arrives directly from Indonesia in the port of Antwerp and is transported by truck to KC's business on the Veluwe.

Question 6

When did the Antwerp customs authorities know that the wood was coming to the EU?

An entry summary declaration (ENS) is required for all goods brought into the Union. Because the wood is shipped in containers, the declaration must be submitted to customs in Antwerp 24 hours before the containers are loaded onto the ship.

Question 7

For which customs procedure will a customs declaration have to be made in Antwerp in order to transport the ten containers of wood from Antwerp to KC?

It is a transport of non-Union goods between two places in the Union. This can be done by applying for the external union transit procedure.

Question 8

How long can the transport from Antwerp to KC take?

The time limit for transport is set by the customs office of departure in the declaration or by the permit holder of the Authorized Consignor permit if this permit is used. This is a reasonable period of transport. In practice, a period of eight days is usually taken for this.

Question 9

How can KC prevent the ten containers with wood from have to (physically) be presented at a customs office?

KC can prevent this by applying for an Authorized Consignee authorisation.

The shipment of tropical hardwood arrives at the customs warehouse at KC's. KC wants to store the entire shipment in the customs warehouse and makes a customs declaration for this.

Question 10

Why does a customs declaration have to be made to store the wood in the customs warehouse?

A customs warehouse is a special procedure and therefore a customs procedure. And to place goods under a customs procedure, a customs declaration must be made.

Question 11

How will the customs declaration be made to store the wood in the bonded warehouse?

The customs declaration can of course always be done electronically. However, because this is a private customs warehouse, the declaration can also be made by means of an entry into the declarant's (KC's) records if the customs authorities have granted a license for this.

Shortly after the wood has been put into the bonded warehouse, customs want to come and see if all the wood is still there.

Question 12

Based on what information will customs check whether all the wood is still present in the customs warehouse?

It concerns a private customs warehouse, so the check takes place based on the administration of the license holder, i.e. KC.

Question 13

Is this inspection the same for all types of customs warehouse?

No. In the case of a public customs warehouse, the inspections are carried out based on the declarations.

KC resells part of the hardwood (three containers) directly to a company in Belarus. These containers are transported by road to Belarus. Another two containers are sold to a company in Switzerland.

Question 14

How will KC terminate storage in the customs warehouse?

A bonded warehouse is a special procedure and a special procedure can be cleared by placing the goods under a subsequent customs procedure or by re-exporting. However, this does not apply to the special transit procedure. The three containers of wood destined for Belarus are destined for re-export, so a re-export declaration must be made. The customs warehouse procedure is cleared with the declaration for re-export. The same goes for the two containers destined for Switzerland.

The hardwood stored in the bonded warehouse appears to contain woodworm in some places. KC wants to treat the wood against this worm so that the clogs made from that wood will not leak and the wearer of those clogs will not get wet feet.

Question 15

Can KC treat the hardwood stored in the bonded warehouse against woodworm?

Yes, because that treatment serves to keep the wood in good condition. These actions are called usual forms of handling.

KC does not only want to use hardwood from Indonesia for the production of clogs, but also Russian oak. This is very hard and is therefore mainly used for decorative clogs because of its beautiful wood grain. A lorry with oak wood comes directly from Russia to the KC company location.

Question 16

Under which customs procedure is the Russian lorry itself (not the cargo) placed when it enters the Union? Explain why (what is the advantage).

This is a means of transport with the non-Union status that is brought into the Union for use here (transporting the oak wood). That is why the Temporary Admission procedure is possible, so that no import duty needs to be paid (exemption) for the lorry.

The wood from four containers from Indonesia is intended to make clogs. Some facts:

- When answering the questions, assume that the import duty of the wood is more than 0%;
- 70% of all wood used is waste wood. This waste wood is sold (as Union goods) to a wood pellet factory in the Union;
- Of the number of clogs made from the hardwood from the four containers, 40% remains in the Union, the rest is sold outside the Union;
- While 60% of the clogs are sold outside the Union, all the wood from the four containers is declared for inward processing.

The wood from the last container from Indonesia is immediately released for free circulation in the Union.

Question 17

Why will the wood for making the clogs be placed under the inward processing procedure?

The inward processing procedure does not impose any import duty and other taxes and any commercial policy measures do not apply.

Question 18

Can the inward processing procedure be applied for making clogs from the hardwood?

Yes, processing the hardwood into clogs is a processing operation.

Question 19

Why does KC also need a permit to use the inward processing procedure?

Inward processing is a special procedure and therefore a permit is required.

Question 20

Under construction

After processing, the clogs and waste wood are given the destinations as indicated above in this case study.

Question 21

Which destination or destinations require a (customs) declaration? Also specify which declarations must be made for this/these destination(s).

A re-export declaration must be made for clogs that are taken outside the Union. For clogs sold within the Union, a customs declaration for release for free circulation must be made. For waste wood, a customs declaration for release for free circulation must also be made.

Question 22

For which destination or destinations must import duties be paid and for which (Customs) value?

Import duties must be paid on the clogs that remain in the Union and the waste wood. The main rule is that this is calculated on the value of the clogs, or the value of the waste wood. On request (with the permit application), the import duty can be calculated based on the value of the tropical wood placed under the procedure.

Temporary Admission

1		
2	Name three forms for a permit for the special procedure of Temporary Admission	<ul style="list-style-type: none"> • <i>Full authorization</i> • <i>Authorization by declaration and</i> • <i>ATA carnet</i>
3	What is the time limit for applying the Temporary Admission procedure? Choose one of the answers below. a. 1 year b. 2 years c. 3 years d. 5 years	<i>Answer b</i>
4	When does the import duty exemption apply to Temporary Admission of packaging materials? Choose one of the answers below. a. Only for empty packaging that also leaves empty b. Only for filled packaging that also leaves filled c. For filled packaging that leaves empty or filled a. For empty packaging that is filled in the Union and also emptied in the Union.	<i>Answer c</i>

Inward processing

1	Name the five processing operations in Inward Processing.	<i>The processing operations are:</i> <ul style="list-style-type: none"> • <i>Working of goods, including assembling</i> • <i>Processing goods</i> • <i>Destruction of goods</i> • <i>Repairing goods</i> • <i>Use of goods which are not found in the processed products</i>
2		
3	How would an Inward Processing application usually be made when a machine from the USA is repaired in the Union, and this being an occasional matter?	<i>The permit is then usually applied for through a customs declaration</i>

Outward processing

1	Name the five processing operations under Outward Processing.	<i>The processing operations are:</i> 1. <i>Working of goods, including assembling</i> 2. <i>Processing of goods</i> 3. <i>Destruction of goods</i> 4. <i>Repair of goods</i> 5. <i>Use of goods which are not found in the processed products</i>
2	When is the declaration for outward processing done? Choose one of the answers below. a. When Union goods are shipped to the third country where processing will take place b. When the result of the processing is released for free circulation in a third country c. When the license for outward processing is applied for d. When paying the import duty after outward processing.	<i>Answer a</i>
3	What are the benefits of outward processing? Choose one of the answers below. a. When goods made in a third country with raw materials from the Union, a full exemption from import duty is granted when released for free circulation b. A preferential rate applies to goods made in a third country with raw materials from the Union c. Union raw materials used in a third country to manufacture a new product there keep their Union status d. When goods made in a third country with Union raw materials, total or partial relief may be granted when released for free circulation in the Union.	<i>Answer d</i>

4		
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Clogs Outward Processing Case Study

KC is doing well with his production of clogs in the Netherlands. There is also a lot of demand for wooden clogs that KC had previously made in Indonesia. However, KC wants to continue producing the clogs in the Netherlands. Unfortunately, the Dutch are not good at woodcarving. KC decides to do the following: he sends a number of Dutch clogs to Indonesia to have them hand carved. When the clogs have returned, he creates a mould and uses it to carve the wood by machine. He actually copies the wood carvings.

According to good Dutch practice, KC does not want to pay a penny too much in import duty. Preferential rates do not apply. That is why KC wants to apply the outward processing procedure to the clogs that are sent to Indonesia to be hand carved there.

Answer the questions below and include your own motivation where possible.

Question 1

Which customs status do we assume that the clogs have that are sent to Indonesia to be hand carved?

We assume Union goods. All goods that are in the customs territory of the Union are considered to be Union goods unless it is demonstrated that they are not Union goods.

Question 2

Can the outward processing procedure also be applied to non-Union goods?

No.

Question 3

Is it mandatory to apply for the outward processing procedure for clogs that have been carved in Indonesia?

No, outward processing is not mandatory. A customs declaration is required for a customs procedure, but the clogs can also be exported.

Question 4

Can the outward processing procedure be applied to clogs that are shipped to Indonesia?

Yes, it concerns Union goods that are brought to Indonesia for processing. After all, wood carving is a form of processing (working of goods).

A permit is required to be able to apply for the outward processing procedure.

Question 5

How can or must a permit be applied for to use the outward processing procedure?

The permit can always be applied for electronically. But application is also possible by declaration.

Question 6

What customs status of the clogs is assumed if they are brought into the Netherlands after the outward processing procedure?

Non-Union status is assumed because all goods which enter the Union are assumed to be non-Union goods.

The production of clogs by KC in the Netherlands is going well. There is also interest in Dutch clogs from abroad. KC produces clogs that are made from tropical hardwood that has been released for free circulation, and from wood that is cut on the Veluwe (Netherlands).

Question 7

What is the customs status of all these clogs?

The clogs made of tropical hardwood have Union status because they are made from wood from third countries that was first released for free circulation in the Union.

The clogs made of wood that has been cut on the Veluwe also have Union status because they are wholly obtained in the Union.

KC exports these clogs to a German company in Munich for the 'Oktoberfesten auf Holzschuhe'.

Question 8

Which customs procedure requires a customs declaration to transfer the clogs to Munich?

The clogs have Union status and will stay in the customs territory of the Union. They therefore do not need to be placed under a customs procedure.

KC also exports the clogs to the US, among others. These clogs are first transported to Germany by KC for packaging there. In Germany, the clogs are loaded into a container. The container is then shipped to the US via the port of Antwerp.

Question 9

Which customs procedure requires a customs declaration for this?

Because these are Union goods which are brought outside the customs territory of the Union, they must be placed under the export procedure.

Question 10

Does this customs procedure require a permit from customs?

No, no permit is required for this customs procedure. It is not a special procedure.

Question 11

How can or should this customs declaration be made?

The customs declaration for this procedure can always be done electronically. In certain designated cases, an export declaration may also be made orally or by an act. These cases mainly concern passenger traffic. This is not the case here, so the declaration must be made electronically.

Question 12

Under construction

Question 13

At which customs office can or should this customs declaration be made?

Because the clogs are packed and loaded in Germany, this can be a German customs office, but because the exporter (KC) is located in the Netherlands, the export declaration can also be made in the Netherlands.

Question 14

What is the customs name of the office where the export declaration is lodged?

The office where the export declaration is lodged is the customs office of export.

Question 15

Under construction

The carrier hired for transport from Germany to Antwerp is very busy and therefore stores the clogs in his warehouse for a short time, with the intention of transporting them again later. He 'forgets' the clogs and six months later they are still in his shed.

Question 16

How does the declarant of the export declaration know that the clogs have not arrived in Antwerp?

45 days after release of the clogs, the declarant is informed by customs that the clogs have not yet left the customs territory of the Union. This is repeated once the 90-day period after release has expired. This second time, it is possible to provide alternative evidence. 150 days after the release, customs will invalidate the declaration.

Export

1	<p>What is the difference between export and re-export. Choose one of the answers below.</p> <p>a. Export relates to Union goods and re-exports to non-Union goods</p> <p>b. If Union goods that have been released for free circulation are brought outside the customs territory, it means they are re-exported</p> <p>c. There is no difference</p> <p>d. Re-export only takes place after Temporary Admission</p>	<i>Answer a</i>
2	<p>When exporting (choose one of the answers below):</p> <p>a. only statistical interests apply</p> <p>b. only tax interests apply</p> <p>c. only non-fiscal interests apply</p> <p>d. all interests mentioned under a to c above apply</p>	<i>Answer d</i>
3	<p>Which two customs offices are involved in the export procedure? Please also specify the role of these customs offices.</p>	<i>The customs office of export is the customs office where the export declaration is lodged. The customs office of exit is the customs office where the goods actually leave the Union</i>
4	<p>Can any customs office be chosen as the customs office of export? Explain why or why not.</p>	<p><i>No. The customs declaration must be made at the customs office:</i></p> <ul style="list-style-type: none"> <i>• where the goods are loaded for export</i> <i>• that has jurisdiction over the place where the goods are packed</i> <i>• where the exporter is established.</i>
5	<p>Can an export declaration be lodged just before the ship or plane leaves for a third country?</p>	<i>No. When lodging an export declaration, certain time limits apply for making a customs declaration</i>

6	Which form accompanies the shipment from the customs office of export to the customs office of exit (no use of transit). Choose one of the answers below. a. Electronic Administrative Document (e-AD) b. ATA carnet c. Export Accompanying Document (EAD) d. TIR carnet	Answer c
7	If Union goods are exported to Switzerland, the transport to the German-Swiss border is done: (choose one of the answers below) a. Always with an Export Accompanying Document (EAD) b. Always with a T2 c. No document are required d. This can be done with a EAD or a T2.	Answer d
8	What is the purpose of the exit procedure? Choose one of the answers below. a. Check whether goods will actually leave the Union b. Check whether an export declaration has been made c. Check the customs status of the goods d. Check that there is no smuggling	Answer a