



## Information and general conditions

### Authorisation Comprehensive guarantee, including possible reduction or waiver

#### Information and general conditions regarding your authorisation

This information is for companies with an authorisation for a 'Comprehensive guarantee, including a possible reduction or waiver'.

#### What can you do with this authorisation?

With this authorisation you can determine a reference amount. With this you provide a guarantee for:

- customs debts that have been incurred with the use of various customs procedures and temporary storage
- customs debts that may be incurred with the use of various customs procedures and temporary storage

The reference amount consists of the amount of import or export duty, excise duties, value-added tax (VAT), consumer tax and coal tax. This is further referred to as 'duty payable'.

#### Direct representation

Does your authorisation also apply to the release of goods in free circulation within the normal customs declaration with deferred payment (monthly credit)? If so, you may also use this authorisation for the declarations for release goods in free circulation you lodge in the name of, and on behalf of, another person. This is referred to as direct representation. You can only opt for this if you take on the obligation to pay the duties payable until the declaration is verified. If the represented party pays for these rights, then he must be in possession of an authorisation 'Comprehensive guarantee'.

#### What can you not use this authorisation for?

You may not use this authorisation for goods that have a temporary ban on the use of a Comprehensive guarantee. More information on the provision of a guarantee for potential or existing customs debts which may be incurred is available on [douane.nl](http://douane.nl)

#### General terms and conditions

Certain terms and conditions apply to the authorisation. You will find a description of these below.

#### Amount of the Comprehensive guarantee

##### Reference amount

The reference amount which is to cover an existing customs debt, shall be established by Customs. This amount is made up of 2 parts at the most:

- 1 an amount covering existing debts. This part is determined by Customs based on the amount of duties payable.
- 2 an amount covering debts that may arise. This part is determined by Customs based on the highest amount due in the period between:
  - placing goods under the customs procedure and
  - the release of goods or the moment management of the goods was ended correctly, for example, the goods were correctly disposed of by release into free circulation.

Customs may also determine this amount based on the highest amount due in the period between the time the goods were placed in storage and the time temporary storage was ended.

Customs determines the reference amount based on the information of goods placed under Customs procedure or goods that have been in temporary storage for the past 12 months. Customs also sets an estimate for the next period. Wherever possible, we base this forecast on the specific amounts listed in the declaration. If this is impossible, we will base this on an assumed € 10,000 per declaration.

You are personally responsible for monitoring the reference amount. Any changes that may impact this amount must be reported to Customs. Make sure that any amounts due do not exceed the reference amount. If the reference amount turns out to be too low, inform the inspector accordingly and request that the surety is adjusted.

## Information and general conditions regarding your authorisation *(continued)*

### *Reduction of the surety (moderation)*

By default, the amount of the guarantee is equal to the reference amount. However, the guarantee for possible customs debts may in some cases and under certain conditions be reduced to 50%, 30% or 0% (exemption). Should you be in possession of a authorisation 'AEO Customs simplifications (AEOC)' or an authorisation for 'AEO Customs simplifications/Safety', the guarantee for existing customs debts may be reduced to 30%.

The conditions for being eligible for a waiver are largely the same as the general requirements for an authorisation 'AEO Customs simplifications'. For more information please read the 'AEO Guidelines'.

### *Provide guarantee*

We determine the amount of guarantee to be provided. Once we have done this, the guarantee provision office will inform you about how to actually provide this guarantee, for example by means of an individual guarantee. You can only use the authorisation if the guarantee has been provided to the recipient.

### **Submitting declarations under the fall-back procedure**

If a malfunction or failure forces you to follow the fall-back procedure for the customs procedure 'Union transit/Common transit', proceed as follows:

- Show the original copy of the Comprehensive guarantee certificate at the customs office upon request.
- Keep a record of the amount of the guarantee.
- Keep a record allowing for determining the balance of the available reference amount at any moment.

The record must contain the following data:

- the declaration number of the declaration
- a description of the goods
- the (net) weight, the number of items, the number of litres and, for alcoholic products, the strength in %, to the extent this applies to you
- the value of the shipment
- the amount of customs debt calculated
- the date the declaration has been filed
- the return amount
- the date the customs control on the customs procedure or the re-exportation has ended and the return amount has been added to the available balance again.

The specific conditions applicable to your permit list any other data you are required to include in the overview.

### **Administrative obligations**

It is important that you maintain good administrative records. The general rules about the administrative obligations can be found in the 'Customs Manual' on douane.nl.

Specific rules may apply to the layout of the administration and recording of data. Read the individual conditions of your authorisation.

### **Changes**

When there are changes in the data that affect this authorisation, please pass them on to Customs.

### **Individual conditions**

Have individual conditions also been imposed on your company, besides general conditions? Then these individual conditions will be stated in your authorisation.