



Customs Administration of the
Netherlands
Ministry of Finance

Top 44 most frequently asked questions about Brexit and Customs



version 22 March 2021

Customs-related questions

1. Where can I find information about Brexit?

There are a number of websites that may be able to answer your questions. They include:

<https://www.belastingdienst.nl/wps/wcm/connect/en/customs/customs>
<https://www.belastingdienst.nl/wps/wcm/connect/bldcontenten/belastingdienst/customs/brexit>
www.brexitloket.nl
www.getreadyforbrexit.eu
<https://business.gov.nl/running-your-business/international-business/brexit/brexit/>
<https://www.evofenedex.nl/kennis/internationaal-ondernemen/brexit/wegwijs-in-alle-brexit-veranderingen>

You will also find information on other customs formalities on the inspectorates' websites and their Brexit pages.

www.agentschaptelecom.nl/onderwerpen/brexit
<https://www.inspectie-oe.nl/publicaties/vragen-en-antwoorden/informatie-over-handel-in-cultuurgooederen-tussen-vk-en-eu>
www.igj.nl/onderwerpen/brexit
www.ilent.nl
www.kcb.nl/brexit
www.nvwa.nl/onderwerpen/brexit
<https://www.rvo.nl/onderwerpen/landen-en-gebieden/verenigd-koninkrijk/zakendoen-na-brexit>
<https://www.rvo.nl/onderwerpen/cites/dit-cites/brexit>

2. What formalities will businesses have to deal with from 1 January 2021?

Now that the transition period is over, the UK is being treated as what is known as a third country. This means that businesses are subject to the formalities regime of the Union Customs Code when trading with the UK. Since the UK is seen as a third country (a non-EU country), declarations must be made for the import, export and transit of goods. There may also be other obligations you need to meet.

**3. Formalities system (specific):
What do you need to do to comply with the formalities when importing or exporting goods from or to a country outside the EU?**

You must ensure that a declaration is filed for the import and export of these goods. You are responsible for the correct, timely and complete declaration of your shipment. You therefore need to ensure that you have the information you need to complete customs formalities, or you will need to bring in the necessary expertise.

In your specific situation you may also need a customs permit. If you do not already have one, you should consider applying for one. It is important to note that issuing authorisations is a meticulous and time-consuming process for businesses and Customs alike. There are various types of authorisations, both declaration authorisations and authorisations for other purposes. To avoid paying unnecessary duties, you will also need an authorisation if you have your products processed in the UK or if you process products from the UK yourself and send them back. Here, too, you may want to consider bringing in external expertise.

Go to the [Customs website](#) for a 3-step plan.

The website <https://www.belastingdienst.nl/wps/wcm/connect/bldcontenten/belastingdienst/customs/brexit/brexit-and-customs/what-does-brexit-mean-for-my-customs-matters/what-does-brexit-mean-for-my-customs-matters> contains more information.

See the [Customs Manual](#) for more detailed information.

**4. Preparations for business:
How do I prepare for the new situation?**

Customs has made efforts, together with the Ministry of Foreign Affairs, the Netherlands Enterprise Agency (RVO) and other enforcement agencies to properly inform the business community about Brexit on several occasions and in several ways. The most important starting point to obtain the right information for customs purposes is to use the following link: <https://www.government.nl/topics/brexit/brexit-where-do-we-stand>.

5. What do I need to import or export goods to and from the UK?

To import and/or export goods from and to the UK, you at least need at least a EORI number. This will enable you to file mandatory declarations in the declaration systems of Dutch Customs.

The correct information can be found in the attached link:

https://www.belastingdienst.nl/wps/wcm/connect/bldcontenten/belastingdienst/customs/eori/eori-number/assignment_of_eori_number/assignment_of_eori_number

Explanatory notes:

You will need an EORI number when you file or have a declaration filed for the first time, or apply for an authorisation from Customs. Whether you can compile that number yourself or need to apply for it depends on your situation. You can only compile an EORI number yourself if you file a declaration in the Netherlands. If you intend to file a declaration in another EU member state, you will need to apply for an EORI number. More information on the EORI number and its use can be found in the [EORI-guidelines](#).

You will also need an electronic messaging registration to file declarations in the Customs declaration system, as well as the necessary apps to communicate with this system. See question 6.

You can use the services of a customs agent who already has the required authorisations and connections. He can see to the declarations on your behalf. See question 7.

6. How can I arrange to exchange messages electronically with Customs?

If you want to exchange electronic messages with Customs, you need an “Electronic Messaging Registration”. You can download the app via [this link](#). Make sure you have an EORI number. You will need this number if you are filing a customs declaration or having one filed for you, or applying to us for an authorisation. You can use a declaration package from a software supplier to file your declarations. You can arrange this within a few months. You can also build your own customs declaration software, but this development process takes more than a year and requires a good deal of IT knowledge within your organisation. One option is to use a customs declaration HUB from a software supplier. You can arrange this within a few months. In that case your organisation will only need a limited amount of IT knowledge.

You can also have your declaration filed by a customs broker or a customs agent. You can arrange this within a few weeks. In that case you will not need an “Electronic Messaging Registration”, a declaration software package or any additional IT knowledge in your organisation. You can find customs brokers and customs agents online.

7. What can I do if I do receive my authorisation in time or if I have no knowledge of customs formalities?

If you do not have any customs knowledge within your company or if you have not prepared yourself in time, it is advisable to make arrangements with logistics service providers. Consider outsourcing your customs declaration to a customs broker, customs agent or transport company. Do this quickly, as many forwarders have limited capacity to take on new customers. These are usually commercial parties that charge for their services. An overview of forwarding agents active in the Netherlands can be found using the following link of the umbrella organisation EVOFenedex: www.evofenedexbedrijvengids.nl/site/import-export, but you can of course also do your own online search.

**8. What should I do if goods arrive by sea in a Dutch port?
What is the role and purpose of the port community Portbase for sea freight?**

Customs has set out the procedure and obligations on entry in [section 10.00.00 of the Customs Manual](#).

Portbase also has an extensive information site where you can find all the information that supports the flow of goods from the UK. The link to Portbase can be found below. It operates under the name Get Ready for Brexit: www.portbase.com/brexit

9. How does transport via ferries in NL work with Portbase?

From 1 January 2021, ferry traffic between the Netherlands and the UK will cross the EU’s external border. In cooperation with other parties in the logistics chain, Customs has ensured that the ferry process has been provided for. Customs formalities will have to be completed. These include declarations for the entry of goods, which bring those goods under Customs control and may result in import duties, turnover tax or excise duty becoming payable and other measures (non-tariff provisions). This currently concerns the ports of Hoek van Holland, Vlaardingen, Moerdijk, IJmuiden, Europoort and Vlissingen. Customs welcomes initiatives, such as those by businesses and port communities, to implement chain solutions for maritime freight transport (ferry traffic) and the handling of customs formalities. This includes initiatives such as Portbase and the establishment of a Border Inspection Point. Businesses themselves are responsible for the organisation of customs processes. Portbase supports this, but this is not a statutory obligation. The Port Community System (PCS) from Portbase, for instance, is a system for exchanging information between carriers, terminals and Customs.

10. Is Customs supporting business after Brexit?

Customs supports the business community in various ways. First of all through their own website <https://www.belastingdienst.nl/wps/wcm/connect/en/customs/customs> where you can find information about all customs procedures that will also be in force from 1-1-2021 for the movement of goods between the EU and the UK.

You can also obtain information as follows:

- a. General questions about customs formalities on the Customs Information Line <https://www.belastingdienst.nl/wps/wcm/connect/en/contact-customs/content/customs-telephone-numbers-businesses>
- b. Questions about IT technical matters at the NHD <https://nh.douane.nl/en/>
- c. Questions from businesses that have a customs authorisation to the client manager or - if there is no client manager - the BCP (Business Contact Point). Companies can contact the client manager or the BCP to which they belong.

11. Will I be able to use the common transit procedure in trade with the UK after Brexit, where appropriate?

You can use the common transit procedure from 1 January 2021. The UK is acceding to the [Convention on a common transit agreement](#). You will find the procedure for continuing NCTS documents on entry by sea on the website [getreadyforbrexit](#).

12. What terms of delivery are in place and what are the implications of Brexit on the various terms of delivery?

The right ICC Incoterms® condition can vary from company to company. There is no standard term of delivery for shipments to or from the UK from 01-01-2021. The fact that British customers often ask for DDP (Delivered Duty Paid), is probably because they have no experience with customs formalities themselves. However, we advise companies to be cautious about this, as DDP means that the seller has to see to the export formalities from the EU and the import formalities in the UK, and makes a local delivery in the UK. This has tax implications in the UK, which the seller will have to comply with.

Please note: Companies wishing to file their own declarations in the UK can view the necessary information and the options available in the UK at the [gov.uk](#) site, which also sets out the options for simplified procedures and transitional procedures.

For more information on simplified procedures see:

<https://www.gov.uk/guidance/using-simplified-declarations-for-imports>.

13. What will change in trade or movement between the EU and Ireland?

If you use ferry or shipping traffic directly from Ireland to the EU mainland, nothing changes.

For transport via the UK, you can use the common transit procedure after 1 January 2021. The UK is acceding to the [Convention on a common transit agreement](#). You will find the procedure for continuing NCTS documents on entry by sea on the website [getreadyforbrexit](#).

14. What happens to BTIs and BOIs after 1 January 2021?

BTIs and BOIs issued by UK customs authorities will cease to be valid after 31 December 2020. BTI and BOI are only valid if issued by a customs authority of one of the EU Member States. This means that you will need to apply for a new BTI or BOI if you wish to use one.

15. What provisions apply to fish caught in UK territorial waters?

Fish caught in the territorial waters surrounding the UK are no longer Union goods and therefore do not have Union status. Therefore, such fish must be presented and imported upon entry into the EU. This is regardless of the nationality of the fishing vessel. If this fish is imported, it may be possible to grant it preference. You can only claim the preferential tariff if the applicable rules of origin are met. The preferential tariff is applied for on the declaration for release for free movement covering these fish.

Alternatively, in the case of imports of fish caught in territorial waters around the UK by fishing vessels registered in the EU, an exemption from import duties may be opted for instead of applying for the preferential tariff. (Article 208 UCC).

16. What is the procedure for return goods?

All goods brought into the customs territory of the Union are subject to customs supervision. This includes goods brought into the customs territory from the UK after 31 December 2020. The goods that enter the Community remain under customs supervision for as long as necessary to determine their customs status. Customs supervision ends once it has been established that the goods have Union status. Those goods are then in free circulation within the Union and do not need to be declared for that free circulation. If Union status cannot be demonstrated, the goods should be released for free circulation. If the goods have previously been exported from the EU to the UK, then it may be possible for the goods to be released into free circulation with an exemption from duty because they are returned goods. This is subject to a number of conditions.

Proof of Union status:

Proof that goods have the customs status of Union goods can be provided by submitting one of the means of proof mentioned in Article 199 IA.UCC (Regulation 2015/2447)

Returned Goods:

Goods whose customs status as Union goods cannot be proven and which are returned to the EU27 must be released for free circulation.

Where it can be shown that the goods concerned are returned goods originally exported from the Union, exemption from customs duties is granted if the following conditions are met:

- The goods must be returned within three years of export. This may be extended in exceptional circumstances. Exceptional circumstances must always be assessed on a case-by-case basis.
 - The goods must be returned in the same condition as they were exported. Wear and tear, etc., is allowed.
 - It must be demonstrated that the goods are indeed returned goods that have previously been exported from the EU. This can be done on the basis of, for example:
 - a. Access to the relevant data from the customs declaration on the basis of which the packaging was originally exported from the customs territory of the Union
 - b. A printout, certified by the competent customs office, of the customs declaration on the basis of which the goods were originally exported from the Union
-

Question 16 continued

- c. A document issued by the competent customs office containing the relevant details of this customs declaration
- d. An information sheet (INF3) issued by Customs certifying that the conditions for exemption from import duties have been met
- e. Other information showing that the goods declared for release for free circulation were originally exported from the customs territory of the Union and, at the time, fulfilled the conditions for being granted exemption from import duties as returned goods. For more information, please refer to the Customs Manual, section 25.00.00
- f. https://www.belastingdienst.nl/bibliotheek/handboeken/html/boeken/HDU/terugkerende_goederen_html

Union goods brought to the UK before the Brexit date (1 January 2021):

A special situation applies to Union goods brought to the UK before the Brexit date and returned to the Union after the Brexit date. No export declaration was made for those goods. Prior to the Brexit date, the free movement of Union goods simply existed. In this specific situation it is permissible to use the returned goods scheme. Interested parties must be able to demonstrate that the goods were brought to the UK before the Brexit date. This proof can be provided by submitting transport documents, for example, and if necessary other relevant documents, such as a lease contract. Customs may require evidence to show that the goods have remained in unaltered condition during their stay in the UK.

17. What is the procedure for export packaging and empty packaging?

The procedure for exporting packaging and empty packaging depends on facts and circumstances.

Export of empty packaging:

If you export empty packaging (for example a container full of empty cardboard boxes) to the UK, where this packaging will be used, then this is a normal export shipment. In this case, the empty packaging materials are treated no differently than any other cargo. This means that you only need to file an export declaration.

Export of full packaging:

If you export filled packaging, the packaging or packing materials normally follow the goods. For example, if you export a pallet of 40 cardboard boxes each loaded with 50 cans of peas, you file an export declaration for the peas. The pallet, the cardboard boxes and the cans do not have to be declared separately.

There are exceptions to this main rule. For example, if the packaging materials are not commonly used as packaging materials, it may be necessary to declare those packaging materials separately. For example, if you export water that is contained in handmade crystal bottles with gold caps, then that bottle is not a common container for the water and those bottles must be declared separately.

18. What is the procedure for returned packaging with EU status?

The procedure for returning packaging with EU status can be found on the website [getreadyforbrexit](#) where the following two explanatory notes elaborate on the specific case of packaging and tank containers. You will find them [here](#) and [here](#).

In view of the expected volume of empty packaging returned via ferry connections with the United Kingdom and the specific logistical challenges associated with ferry traffic, this method of working will for the time being only be permitted for empty packaging returned by ferry into the customs territory of the Union via the Netherlands. The oral declaration in this process can only be made by the ferry operator/cargo agent.

19. What is the procedure for importing UK packaging?

The procedure for the import of packaging and empty packaging depends on facts and circumstances.

Please note: this question does not concern packaging originally exported from the EU; see question 18

Import of empty packaging:

If you import empty packaging (for example a container full of empty cardboard boxes) from the UK to be used in the EU, this is a normal import shipment. In this case, the empty packaging materials are treated no differently than any other cargo. This means that you simply have to make an import declaration (in free circulation).

Is the intention that the empty packaging will be returned to the UK filled? In that case you can also place the goods under the temporary import procedure. In that case, you will not be liable for customs duties on the packaging materials.

Import of full packaging:

If you import filled packaging, the packaging or packing materials normally follow the goods. For example, if you import a pallet with 40 cardboard boxes each loaded with 50 tins of peas, you will file an import declaration for the peas. The pallet, the cardboard boxes and the cans do not have to be declared separately.

There are exceptions to this main rule. If the packaging materials are not commonly used as a means of packaging the packaged goods, it may be necessary to declare those packaging materials separately.

For example, if you import water that comes in handmade crystal bottles with gold caps, then that bottle is not common for that water as packaging and the bottle must be declared separately.

The value of the packaging materials forms part of the customs value of the goods declared. This may be a reason why, if reusable packaging materials have to be returned to the UK after being emptied, they should be declared separately and the packaging materials placed under the temporary import arrangement. In that case you only pay customs duties on the contents of the packaging. The packaging materials themselves have then been placed under the temporary import procedure and no customs duty has to be paid for them.

20. How are the emergency procedures applied?	You will find the emergency procedures of Customs via this link which explains for each process how you can make use of the emergency procedure.
21. I import goods from outside the EU and process them into other products or into other products. I supply some of them to parties in the UK. Which technical customs issues should I take into account?	After the transition period, EU goods shipped to the UK will require an export declaration. You may wish to consider placing non-EU raw materials incorporated into products supplied to parties in the UK under the special procedure inward processing. The customs duties payable on those raw materials will then be suspended and not payable when the finished product is re-exported to the UK. To use the inward processing procedure, you need an authorisation from the customs authorities. The issuance of such an authorisation involves an initial investigation and may take several months. You can find more information about the inward processing regulation here .
22. If goods are subject to the outward or inward processing procedure, what should I take into account with goods from or to the UK?	Goods under the inward processing procedure will remain under the inward processing procedure as from 1 January 2021. On return from the UK, the goods must be administered under the inward processing procedure. From 1 January 2021, goods from the UK can be placed under the inward processing procedure. The transition date to the new trade agreement of 1 January 2021 does not affect goods placed under the outward processing procedure. Outward processing to the UK was not possible. Goods arriving from the UK after 31 December 2020 are not be eligible for full or partial exemption from customs duties under the outward processing procedure.
23. What is the function of the reverse charge of sales tax on imports and how does it work?	If the Tax Administration has granted an authorisation under Section 23 of the Dutch Turnover Tax Act (Wet OB), payment of the VAT due on the import is diverted to the domestic VAT return.
24. Are there any provisions or customs formalities I should be aware of when exporting to countries with which the EU has a trade agreement?	If materials from the UK constitute too large a percentage of the final product you produce in the EU, this may result in the final product no longer meeting the origin requirements of the relevant trade agreement. It therefore falls outside the favourable provisions of this trade agreement and is no longer subject to a reduced import duty. You must therefore carefully check whether the product you supply still has EU origin if it incorporates materials from the UK.
25. How do I deal with non-Union goods in transit to the UK that are not imported into the EU to avoid double payment (EU and UK)?	Non-Union goods can, for example, be re-exported from a customs warehouse or from an RTO to third countries and therefore to the UK after Brexit. In the case of re-export from a customs warehouse, a re-export declaration must be filed. It should also contain the safety data for exit. Direct re-export from an RTO is not subject to a re-export declaration. Depending on the situation, an exit summary declaration or a re-export notification must be filed. Non-Union goods destined for the UK which have been introduced into the EU, for example under cover of a TIR carnet drawn up outside the EU, may be transited to the UK under cover of the TIR carnet. After 01-01-2021 the last customs office in the Union is a customs office of transit.

26. Are there any special provisions or formalities to take into account when trading through the UK to or from Northern Ireland?

Goods in free circulation in the EU can be brought from Ireland to the Netherlands via the UK, and vice versa, using the customs transit procedure. As the UK joined the Common Transit Convention on 1 January 2021, a transport declaration in NCTS can cover the entire journey. See also questions 11 and 13.

As far as trade with the UK itself is concerned, goods from the Netherlands destined for the UK must be exported when they are in free circulation and re-exported when they are not. Goods from the UK destined for the Netherlands must be released into free circulation in the Netherlands.

Northern Ireland is part of the customs territory of the UK, but is treated as if it were the customs territory of the EU. The UCC therefore continues to apply, as does any international agreement concluded by the EU in the customs field, such as the Common Transit Convention.

Because of the decision not to establish a physical border between the Republic of Ireland and Northern Ireland - the border on which the offices of transit would normally be located - a Memorandum of Understanding has been signed on the basis of which the offices are located on the outer border of the "island of Ireland".

**27. Transport via pipelines and electrical connections
What provisions apply to this type of movement of goods?**

After Brexit, gas will enter the Union from the UK (a third country) through a fixed transport facility via the Netherlands. Under the legislation, the operator of the pipeline established in the Union is the holder of the goods once they arrive and is consequently responsible and liable for the formalities connected with the transit procedure under which the goods are considered to be held from the moment of their entry.

The transit procedure shall be deemed to have ended when the business records of the consignee or of the operator show that the goods in question have been transported:

- a. the relevant entry is shown in the consignee's business records, or
- b. the operator of a fixed transport installation has declared that the goods carried by the fixed transport installation:
 - i) have arrived at the addressee's facility;
 - ii) are included in the distribution network of the consignee, or
 - iii) have left the customs territory of the Union.

In the first 4 options the goods are in temporary storage after the end of the transit procedure.

Since the transit procedure has to be completed after termination, it is important to be able to establish under which subsequent procedure the goods have been placed. This placement under a successor regime is not a task of the pipeline operator – the end of the transport ended his responsibility – but a task of the consignee of the goods. Such recipient established in the Union may, on his own behalf, release the goods for free circulation or cause them to be released for free circulation. The operator must, however, be able to demonstrate that the transit procedure has been discharged and by what means (this may be a simplified declaration for release for free circulation lodged by or on behalf of the consignee) (see also question 28).

28. Transport via pipelines and electrical connections

What provisions apply to the Customs supervision method?

The holder of the procedure (see question 27) and the customs authority agree on the way in which the customs authorities can supervise the goods transported. An agreement is concluded to this end. What Customs will want to see, for example, is the time, type and quantity of goods transported and when, where and for how many goods the arrangement was terminated, see a and b above. Has everything that entered the country arrived at its destination and what subsequent procedure has discharged the status of goods in temporary storage after the end of the transit procedure? Have the goods been released for free circulation at destination and, if so, how, or have they been re-exported from the Union?

Provisions concerning transport via a fixed transport installation can be found in Article 321 IA.UCC. This is further detailed in the Customs Manual section 14.20.00 chapter 7.

29. What is the status for the Crown Dominions (Isle of Man, Jersey, Guernsey)?

For goods to the Crown Dominions, you will need to file an export declaration from 1 January 2021.

If you wish to import goods from the Crown Dominions, an import declaration must be filed.

31. After 1 January 2021, I have to make import declarations when I import goods from the UK. Does this mean I always have to pay import duties? What about when I sell and export goods to the UK?

The EU-UK Free Trade Agreement provides for zero tariffs and zero quotas on all goods originating in and traded between the EU and the UK from 1 January 2021. This reduction in import duties, known as the preferential tariff, applies to all goods which meet the rules of origin laid down in this free trade agreement.

Notice 12 of the Customs Manual (section 200.00.00) provides a further explanation on the content of the rules of origin applicable to the EU-UK free trade agreement. This Notice 12 can be found here: https://www.belastingdienst.nl/bibliotheek/handboeken/html/boeken/HDU/mededeling-mededeling_12_handels_en_samenwerkingsovereenkomst.html

Once the origin of goods has been established, it must also be possible to prove it before 'preference' can be claimed on import. There are various alternatives for this, but the easiest is to have your exporter draw up a certificate of origin. With this he declares (if applicable) the preferential origin of the goods on the accompanying invoice or packing list.

Please note: it is not permitted to falsely declare "EU origin" for goods exported by you to the UK. This may have subsequent tax or financial implications!

Any exporter may draw up such a declaration, as long as he can actually support the origin of the goods with documentary evidence. In the EU, however, to make such a declaration for shipments with a value of more than €6000 of "originating goods", the declaration must be registered as REX. (Registered Exporter.) More information about the proof of EU origin by means of a certificate of origin and the use of REX can be found here: <https://www.belastingdienst.nl/wps/wcm/connect/bldcontent/berichten/nieuws/douane/na-brexite-aantonen-eu-oorsprong-met-rex>

Question 31 continued

This form can be used to apply for REX registration:

https://www.belastingdienst.nl/wps/wcm/connect/bldcontentnl/themaoverstijgend/programmas_en_formulieren/aanvraag_geregistreerde_exporteur

As from 25 January 2021, REX registration can also be applied for via the 'Customs Trader Portal'. More information can be found here:

<https://www.belastingdienst.nl/wps/wcm/connect/bldcontentnl/belastingdienst/customs/authorisations/customs-authorisations/applying-for-an-authorisation/>

Please note: the UK does not use the REX. In the UK, an exporter - regardless of the value of the consignment - must state his EORI number on the statement of origin.

If the goods you wish to import originate in the UK, you can claim the preferential tariff by requesting it in the import declaration and referring to the proof of origin. Exactly how this is done depends on whether you are using AGS or the GPA (monthly declarations), and depends on the type of proof of origin you received from your exporter. More information can be found here:

<https://www.belastingdienst.nl/wps/wcm/connect/bldcontentnl/berichten/nieuws/douane/vk-per-13-maart-aangepaste-werkwijze-preferentiele-invoer>

If at the time of import the proof of origin is not yet available, but you already know that the origin of the goods is "UK" and you are therefore eligible for the preferential tariff, you can file what is known as an "incomplete declaration". You can supplement this at a later date with the details of the proof of origin. If it is not until the goods in question have been imported that it emerges that they had UK origin, you can apply for a refund of the excess import duties paid. More information about these options and the conditions can be found in the Customs Manual: <https://www.belastingdienst.nl/bibliotheek/handboeken/html/boeken/HDU/index.html>

32. Does it make any difference if I import goods from countries with which the EU has a Free Trade Agreement, such as Canada and therefore a 0% import duty applies?

The UK's exit from the EU will not affect goods you import from countries with which the EU has a trade agreement.

33. When transporting to the UK, a pallet is set up for each customer so that the carrier only has to unload a pallet for each customer. Those pallets contain various products with a mix of origins, EU+ imported products from third countries. Do I have to make a declaration per pallet? Do I need to have the right documents such as proof of origin, import or export authorisations or certificates of health for each pallet?

A pallet containing various types of goods and different customs statuses is not regarded as a single shipment.

In the context of the customs declaration, a shipment is understood to be: "Goods sent from one sender to one consignee which enter, leave or are carried simultaneously and by the same means of transport." You must file a declaration for each shipment. A shipment may consist of several types of goods. If the various types of goods have the same customs status (e.g. Union status), you can submit one export declaration with several items (each type of goods a separate item). For goods with non-Union status, you can file a single re-export declaration with a separate item for each type of goods.

You must have the correct documents such as proof of origin, import or export licenses or certificates of health etc. for each shipment.

NB: Which documents are required depends on the type of goods and their destination.

**34. Comprehensive security.
Should security be furnished if an importer obtains an authorisation under Section 23 of the Dutch Turnover Tax Act and obtains goods exclusively from the UK?**

The EU-UK trade agreement provides for zero tariffs and zero quotas on all goods originating in and traded between the EU and the UK from 1 January 2021. This exemption (preferential tariff) applies to all goods which satisfy the rules of origin laid down in this free trade agreement. The origin of the goods must be proved before preference may be claimed on import. If the goods you buy from the UK do not have UK origin, then - where relevant - normal customs duties must be paid and security furnished.

Imports using the monthly credit system (AGS) or via a monthly declaration (GPA) must be covered by comprehensive security. The comprehensive security is based on the reference amount. This reference amount is calculated on the basis of the amounts of customs debts. In the case of goods with UK origin, the import duties are zero. If the VAT can be reverse-charged to the importer on the basis of an authorisation pursuant to Section 23 of the Turnover Tax Act, the total amount of import duties owed will also usually be zero. Therefore, the reference amount should not be adjusted and nor should any additional security be furnished.

Duties are payable upon import in case of importing excisable goods, goods subject to consumption tax, coal tax or sales tax, where no use can be made of an authorisation pursuant to Section 23 of the Turnover Tax Act. The reference amount (and thus the actual security to be furnished) must therefore be increased where appropriate.

35. Fishing and other vessels sailing under the UK flag and taking on provisions and packaging for their own use in Dutch ports. What is the procedure for this?

A fishing or other vessel sailing under the UK flag will no longer be an EU fishing or other vessel as of 1 January 2021. (It does not comply with the definition of EU fishing vessel in Article 1. 44 Delegated Regulation UCC)

Normal customs formalities apply to provisioning, see chapters 3 and 4 of section 10.60.00 of the Customs Manual.

Packaging for caught fish is considered to be among a vessel's standard equipment. The same formalities apply to taking on board ship's stores as to taking on board provisions, see chapters 3 and 4 of the Customs Manual, section 10.60.00.

36. What are the options for the temporary import of a concrete mixer truck, bulldozers, cranes etc., into the UK?

The exact options for the temporary import into the UK of concrete mixers, bulldozers etc., are dependent on the alternatives offered by the UK customs legislation.

The alternatives for temporary import into the EU are discussed below.

Goods can be temporarily imported under a full or partial exemption from customs duties. To take advantage of the full exemption from customs duties, strict conditions must be met relating, in particular, to the use of the goods. The temporary import of concrete mixers, bulldozers etc. with full exemption is possible only in exceptional cases.

Question 36 continued

For example, it is not possible to temporarily import concrete mixer trucks, bulldozers etc. with full duty exemption as a means of transport. This is because they are not considered to be means of transport for the purposes of the exemption provisions. Exemption for means of transport is dependent on the usage. In the context of temporary import, the use of a means of transport for commercial purposes means the use of a means of transport for the transport of persons for payment or the use of a means of transport for the transport of industrial or commercial goods, whether for payment or not. The use of a means of transport for private purposes means the use of a means of transport for other than commercial purposes. A concrete mixer's purpose is not passenger transport for payment or industrial commercial freight transport.

The temporary import of a concrete mixer, etc. as professional equipment for which full exemption from import duties can be obtained is not possible either.

Full exemption from import duties is not granted for professional equipment intended for use for any of the following purposes:

- Industrial manufacture of goods
- Industrial packaging of goods
- The exploitation of natural resources
- Construction, repair or maintenance of buildings
- Earthworks and similar projects

Concrete mixer trucks etc., always fall in the category for infrastructural works which means that a full exemption cannot be obtained.

It is possible that the residual category 'other goods' (236 DA.UCC) could be used.

Full exemption from import duties may be granted in the following situations:

- The goods are imported occasionally for a maximum period of three months
- The goods are imported in particular situations having no economic effect within the Union

In many cases, therefore, only temporary import with partial exemption will be possible. This means that partial import duties are payable for each month that the goods remain in the EU. The longer the goods stay in the EU, the higher the charge becomes.

Passenger luggage

37. If I have bought or received goods and am taking them from the UK in my luggage, can I make use of the exemption for import duty and VAT when importing into the Netherlands? And can I then also claim a zero rate for goods with UK origin?

As from 1 January 2021, you can make use of the exemption for passenger luggage up to a value of €430, the same as when importing from other countries outside the EU. You are also entitled to a zero rate for new goods that you take with you in your passenger luggage if the value does not exceed €1200. In that case, you still have to pay the import VAT. The goods must be of UK origin and Customs must have no doubt about that. Otherwise – but also when you bring new goods with a value over €1200 – you must prove this origin with a proof of origin issued by the seller in the UK in order to qualify for the zero tariff.

Please note: this must not involve commercial goods.

Example:

You land at Schiphol or you arrive at IJmuiden by ferry and you have bought several gifts in the UK with a value of €1600. You are exempted from import duty and VAT for the gifts up to a value of €430. In addition, for the other gifts up to a value of €1200 you can ask for a zero rate, as long as they have UK origin, but without having to show proof of origin to Customs. If you are entering the EU by private plane or yacht, you can import goods bought or obtained in the UK for up to €300.

The same applies to goods for **personal use** which a private individual from the UK sends to you. This is an exemption from import duty and VAT if the value of the goods does not exceed €45. You can also claim a zero rate for this type of goods, as long as their value does not exceed €500. You do have to pay the VAT on import.

Here too, the goods must have UK origin and Customs must be in doubt about this.

If you receive goods from a UK individual with a value over €500, you must prove UK origin with proof of origin to qualify for the zero rate.

Please note: this must not involve commercial goods.

For more information visit www.douane.nl/ I am travelling from outside the European Union (EU) to the Netherlands. And in the [travel app](#) (only available in Dutch).

Or visit <https://www.netherlandsworldwide.nl/>.

Veterinary and plant products

38. Why do I need e-herkenning?	<p>eHerkenning is a digital identification tool especially for entrepreneurs and organisations. You need it to purchase services from the NVWA for:</p> <ul style="list-style-type: none">• the export of animals, meat, fish and animal feed• the export of fruit, vegetables, flowers and plants
39. How do I apply to the NVWA for export certificates for animals and animal-based products?	<p>You can apply for export certificates from the NVWA using the e-CertNL application https://e-cert.nl/en/. Export certificates are then drawn up and produced by the Remote Certification Department (CoA) of the NVWA.</p>
40. What do you need to export plants to the UK?	<p>A phytosanitary certificate, eHerkenning and access to e-CertNL.</p> <p>Please note: Additional rules may apply for plants that are covered by the CITES convention. See: RVO.nl https://www.rvo.nl/onderwerpen/cites/cites-soort</p>
41. Where do you also need to pre-register before exporting plants to the UK?	<p>At one of the four commodity inspectorates. One of the 4 Dutch commodity inspectorates for agriculture and horticulture must check your shipment. Before you export, you should also check that your shipment meets the UK's requirements. www.nvwa.nl/onderwerpen/export-planten-groenten-fruit-plantaardige-producten/exportprocedures-voor-planten-groenten-fruit-plantaardige-producten/exportinspectie-aanvragen-via-keuringdiensten</p>
42. How does Brexit affect Dutch companies exporting non-veterinary food products to the UK?	<p>At the moment it is not yet known what requirements the United Kingdom imposes on Dutch companies. What can you do at this stage? Ask your sector association for help, ask fellow companies about their experiences with exporting to countries outside the EU, seek contact with your British customers. And gain experience: export a small shipment to a country with which no trade agreement has been signed.</p>
43. What will change for importers of animals and animal products?	<p>You cannot import from the United Kingdom until the NVWA and Customs have checked and approved your import consignment. And the NVWA can only check that the health certificates have been requested from the competent authorities in the United Kingdom.</p> <p>Three matters will change for importers:</p> <ol style="list-style-type: none">1. Certification: the exporter must have the shipment certified2. Pre-announcement: the import shipment must be pre-announced3. Import inspection: the Netherlands Food and Consumer Product Safety Authority (NVWA) will inspect the import shipment <p>An extensive explanation is provided on https://www.nvwa.nl/onderwerpen/brexit/import-dier-brexit</p>

44. What will change with respect to the import and export of fruits and vegetables?

A great many changes have occurred due to the UK having become a third country. Other phytosanitary import and export procedures will for example come to apply: Starting 1-1-2021, a phytosanitary export certificate must be applied for when exporting “high priority plants”, “high-risk plants” and CITES products to the UK. On 1-10-2021, a number of other plants and plant products will join this group, meaning that a phytosanitary export certificate is required for virtually every product (<https://www.nvwa.nl/onderwerpen/brexit/export-plant-brexit/voor-welke-producten-moet-ik-bij-export-naar-het-verenigd-koninkrijk-een-fytosanitair-certificaat-aanvragen>).

You can find more information on the import and export requirements that will apply in the UK in the [Border Operating Model](#).
