



VERBRUGGE CUSTOMS B.V.

Postbus 398
4380 AJ VLISSINGEN

Vestigingsadressen: Engelandweg 12
Havennymer: 1054
4389 PC VLISSINGEN-OOST
(RITTHEM)

Zwedenweg 1
Havennymer: 1361
4538 BH TERNEUZEN

Telefoon:

E-mail: (+31) (0)118 - 42 62 61
customs@verbrugge.nl
ING bank rek. nr. 66.13.25.407
BIC/SWIFT IBAN INGBNL2A
BTW nr. NL62INGB0661325407
NL8129.40.465.B01

Vlissingen, December 2020

**(Re)Export
Export declaration / definition exporter,
must be established in EU.**

Our reference:
BA20-857-2/xc

On 8th July 2019 the EU published its definition of “exporter”, see link.
https://ec.europa.eu/taxation_customs/sites/taxation/files/resources/documents/customs/customs_code/guidance_definition_exporter_en.pdf

Following this principle, Article 1 (19) UCC-DA, only an exporter established in the European Union could be entered in box 2 of the export document, made visible in next schedule. If you are **not** established in the EU you need to appoint a party who has the power and is able to determine that the goods are to be taken out of the customs territory of the European Union, to act as exporter (of record) on your behalf.

If you are **not** established in EU and you instruct Verbrugge to issue an (re) export document on your behalf, in the case we have the power and control to determine that goods are to be taken out of the customs territory of the EU, we shall mention Verbrugge, in box 2 of the (re) export document.

Due to the Corona crisis Dutch customs did not implement the definition set out in Law, immediately and lodged a transition period which hereafter was extended. We kindly would like to make notice that this transition period will be terminated, as from 1st January 2021.

About the formalization of this process, where Verbrugge assist on the role of the exporter of record, we shall make the necessary individual arrangements with the parties involved. We lodged an authorization (indirect representative) in case Verbrugge Customs needs to take over the role as exporter in box 2 in the (re)export document on behalf of the non-EC company, see link. <https://www.verbruggeinternational.com/en/services/customs-and-fiscal-representation>

In the case you have questions and/or additional request do not hesitate to contact us.

Verbrugge Customs BV / Xander Croon

Definition of the exporter – Article 1 (19) UCC-DA

