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Vlissingen, January 2024

## Revised customs procedures

### Customs inbound process alter;

- inbound trucks/barge/rail require storage documents
- inbound storage requires invoices
- outbounds documents require altered previous document

### Arrivals of sea vessels at a customs bonded warehouse

- new process finalising a ships declaration at customs.
- invoices required on inbound

Our ref  
BA2024-998/xc

### **Introduction**

Within the European Union (EU) an harmonization process is ongoing for all customs processes based on the Union Customs Code (UCC). The process started in 2013 with the EU Directive<sup>1</sup> in which all member states got their obligation to modernize their customs processes prior to 2025 to a digital process in full and in addition to make sure it was fully compliant to the EU directive. For many EU member states, this legislation was a giant step digital forward, where all customs procedures are becoming a customs document based process.

In order for Dutch Customs to comply to the UCC, a customs program was started named DMS and this process shall have its influence at all parties involved in logistics who deal more or less with customs formalities. One need to adopt to these new DMS (=UCC) standards. Already in 2023 the customs processes, import, export and 'arrival at exit' changed and for 2024 more changes can be expected, for inbound storage, T2L, NCTS all yet to follow to the newest UCC standards.

### **Customs inbound process alter.**

Until 2023 a bonded warehouse keeper was able to place goods, discharged from a sea vessel, truck, train or barge in customs storage, by simply entering the arrival goods in its administration based on the arrival customs document. The warehouse file number, issued by the warehouse keeper itself, was the linking pin in its customs administration and for onwards issued customs outbound documents.

As from 01-01-2024 this process is being altered. As from this date, the warehouse keeper needs to lodge an inbound customs storage declaration to Dutch customs, so-called H2-IM7100 customs document, for the inbound of goods. The warehouse keeper needs to file the MRN<sup>2</sup> number of the storage document in its administration. The MRN number becomes the new linking pin in the customs administration and needs to be mentioned in onward customs release documents. This means the inbound needs to be filled at first, awaiting a customs approval (and possible physical verification on inbound) and once finalised the outbound can materialize. In order to be able to issue customs storage documents for inbounds an invoice or value statement is required for the goods to be placed in customs bonded storage.

### Outbounds documents require altered previous document

In order to release goods from the customs bonded storage facility, one needs to issue a customs document, such as an import document, a T1 document or re-export document as summarised in schedule 1. Note, each outbound customs document needs to mention the new linking pin being the MRN number of the inbound storage document.

<sup>1</sup> Vo (EU) 952/2013 - <https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32013R0952>

<sup>2</sup> MRN-movement reference number / customs document number.



When Non-EC goods are being stored in a customs bonded storage location and are re-loaded to their new destination to Non-EC, all based on UCC, a re-export document needs to be issued at first to allow the release from its customs bonded supervision.

This re-export document can be used to re-load a sea going vessel if located directly at the warehouse keeper.

If however these goods need onwards transportation to a EU port,

for example by container to Rotterdam or Antwerpen, two documents need to be issued;

- re-export document for outbound release and
- T1 document to allow onward transportation to the exit port.

customs status	destination	flow	required documents	document type	UCC code
free EC goods	EU	free goods	non		
free EC goods	Non-EU	Export	export document	EX-A	B1-1000
Customs bonded goods	EU	free EU use	import document	IM-A	H1-4071
Customs bonded goods	EU	movement under customs	NCTS document	T1	NCTS
Customs bonded goods	Non-EU	direct into sea vessel	re-export	EX-A	B1-3171
Customs bonded goods	Non-EU	exit through other ports	re-export & NCTS	EX-A & T1	B1-3171 & NCTS

schedule 1

### Arrivals of sea vessels at a customs bonded warehouse.

Based on the UCC regulations also a ships agent needs to adopt their ships declarations in 2024. The ships agent need to declare their BL's to Dutch customs, in their SD/ENS ships declaration<sup>3</sup> prior to the arrival of the sea vessel. Until 2023 the agent could have their ships declaration cleared in full if the ships agent was allowed by the customs bonded warehouse keeper to use its license 'entry into the record'. This process has been withdrawn as option in the UCC an Dutch customs materialized this per 2024.

New process finalising a ships declaration at customs.

As from 01-01-2024 a ships agent needs to present its ships declaration (SD/SATO) declared to customs to the warehouse keeper with the request to have the ships declaration be cleared by a the warehouse keeper, if these goods are designated for inbound customs storage. The warehouse keeper needs to lodge the inbound customs storage document at customs for two purposes;

- place the goods into custom bonded storage (ask permission)
- have the ships declaration be released/finalised.

In order to be able to issue customs storage documents for inbounds sea vessel arrivals an invoice or value statement is required for the goods if they need to be placed in customs bonded storage. If differences occur during the unloading of the sea vessel, the ships agent needs to adopt its ships declaration at first and hereafter the warehouse keeper is able to clear the ships agent declaration.

The goals of the UCC are, more control and only digital and by implementation previous mentioned steps, EU customs is achieving its goals. The companies involved in logistics need to adopt its processes and need to inform its parties for new requirements.

In case you have questions about the new requirements for UCC, do not hesitate to contact our customer relations team (CRT) members within Verbrugge Terminals providing you with this memo or contact Verbrugge Customs directly. We are at your service to guide you and assist.

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<sup>3</sup> SD-Summary declaration (SATO), ENS Entry Summary declaration,