



Tax and Customs administration

# The pipeline Interface

An evolution in customs supervision

Frank Heijmann, Customs of the Netherlands

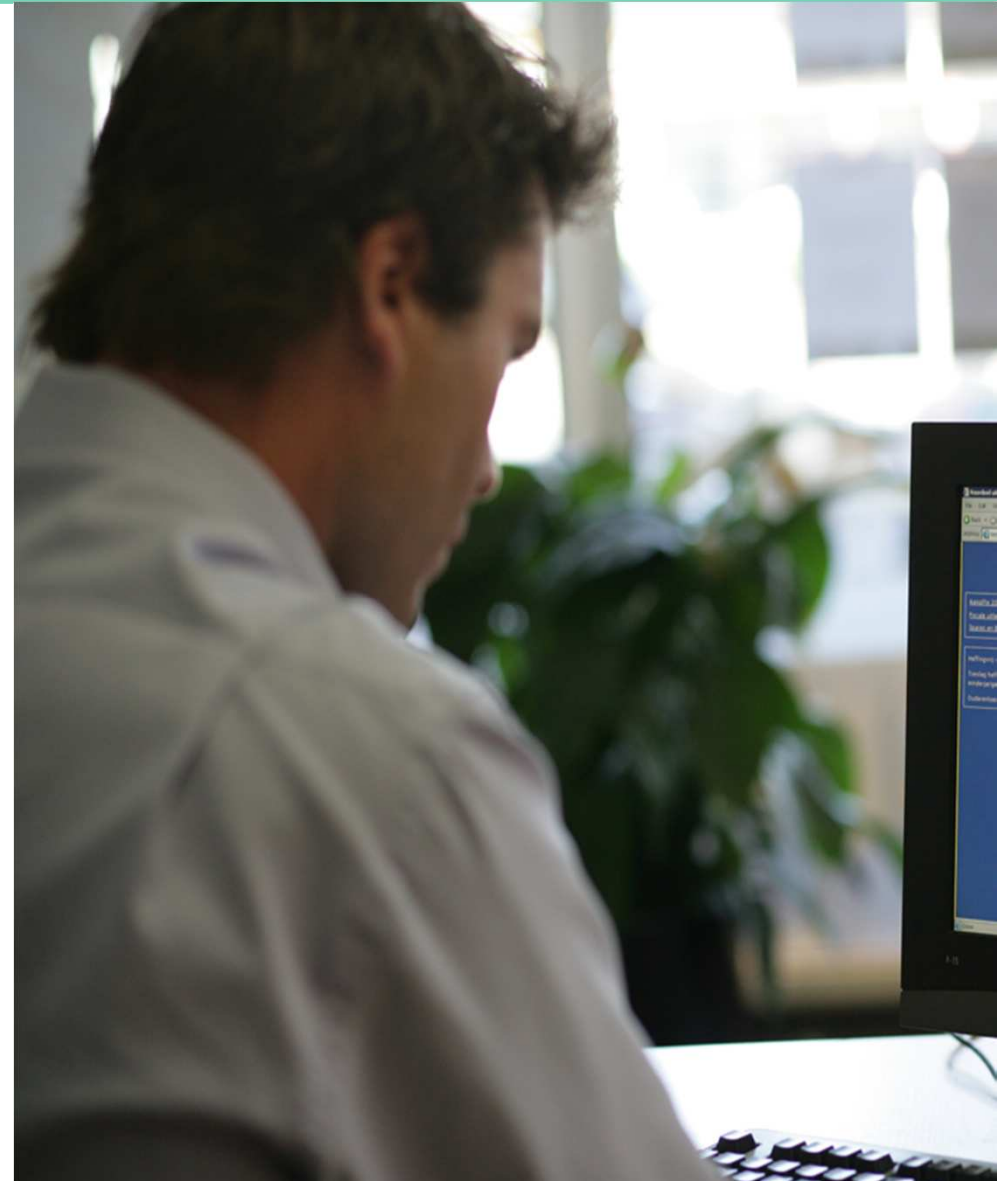
David Hesketh, UK Customs



UN/CEFACT  
SIMPLE, TRANSPARENT AND EFFECTIVE PROCESSES  
FOR GLOBAL BUSINESS

## UN/CEFACT Symposium on Single Window Standards and Interoperability 3-5 May 2006, Geneva

- The **ability to handle data efficiently** and swiftly has become a key element in international competitiveness, especially in international supply chains.
- **Seamless, electronic processes between trade and Government** could provide a solution for the declaration and release of cargo and could eliminate data duplication.





## UN/CEFACT Symposium on Single Window Standards and Interoperability 3-5 May 2006, Geneva



- This necessitates a **major rationalisation** of the current approach and requirements. This will **facilitate trade, reduce costs, and provide more timely and accurate information**
- Much of the information that is input into the regulatory cross border processes **originates from the private sector stakeholders** in the supply chain process.





## WCO SAFE Framework of Standards, June 2007



- Promote the **seamless movement of goods** through secure international trade supply chains.
- Harmonise the advance **electronic cargo information** requirements on inbound, outbound and transit shipments.
- Customs administrations to improve their controls along the **international trade supply chain** and make for better and more efficient allocation of Customs resources.







## WCO SAFE Framework of Standards, June 2007



- Using **automated targeting tools**, Customs administrations identify shipments that are high-risk **as early as possible in the supply chain**, at or before the port of departure. Push assessments on the security of cargo and containers further back into the supply chain by **involving the private sector** and by requiring increased security **at the point of stuffing a container at a foreign manufacturer's loading docks**, and **as the container is moved** from point to point through the supply chain.





# EU, Modernised Customs Code, Regulation 2008/450

- (5) The aim is to **simplify Customs legislation** and allow for the **use of modern tools and technology**
- (5) Customs procedures should be **merged or aligned** and the number of procedures **reduced to increase the competitiveness** of businesses.
- (27) Customs **declarations should be modernised and streamlined** and made electronically.

EUROPESE GEMEENSCHAP

A KANTOOR VAN VERZENDING / UITVOER

1 Afsender/Expéditeur

2 Aankomende partij

3 Formuleer

4 Lidrijven

5 Artikelen

6 Totaal stuk

7 Referentienummer

8 Gebruiksnummer

9 Fiscaal verantwoordelijke

10 L. verzend best. (artikel 11)

11 Handels-Productieland

12 G.L.B.

14 Aangemerkt/vergoednummer

15 Land van verzending/uitvoer

16 Code L. verzend (a)

17 Code L. bestemming

18 Land van oorsprong

19 Land van bestemming

18 Identificatie en nationaliteit van het vervoermiddel (bij werke/aankomst)

19 Cn

20 Leveringswaarden

21 Identificatie en nationaliteit van het personenvervoermiddel

22 Waarde en totaal gefactureerd bedrag

23 Waardetax

24 Aard van de transactie

25 Verwijzing van de goederen

26 Samenstellende verzoeken

27 Plaats van lading/bezetting

28 Financiële en bankgegevens

29 Kantoor van afgang/bestemming

30 Plaats van de goederen

31 Code en omschrijving van de goederen

32 Artikel

33 Goederencode

34 Code L. oorsprong

35 Drukmassa (kg)

36 Netto massa (kg)

37 REGELING

38 Netto massa (kg)

39 Contingent

40 Samenvatting/Verrijkt document

41 Aanvullende informatie

42 Code B.V.

43 Statistische waarde

44 Bijzondere voorwaarden/Voorgelegde stukken/Overeenkomsten en vergoedingen

47	Soort	Waarde van heffing	Heffingsvoet	Bedrag	WIS	48	Uitval van betaling	49	Identificatie van het ontwerp
Totaal									

50 Aangemerkt/computeriseerd doorvervoer Nr.

Handtekening

C KANTOOR VAN VERTRIEK

51 Verzekeringsnummer van de goederen

Plaats en datum:

52 Zekerheid niet nodig voor

Code

53 Kantoor van bestemming (ten land)

D44 CONTROLE DOOR HET KANTOOR VAN VERTRIEK-BESTEMMING

Uitslag

Aangeboden wijziging

Aard:

marken

Termen (uiterste datum)

Handtekening

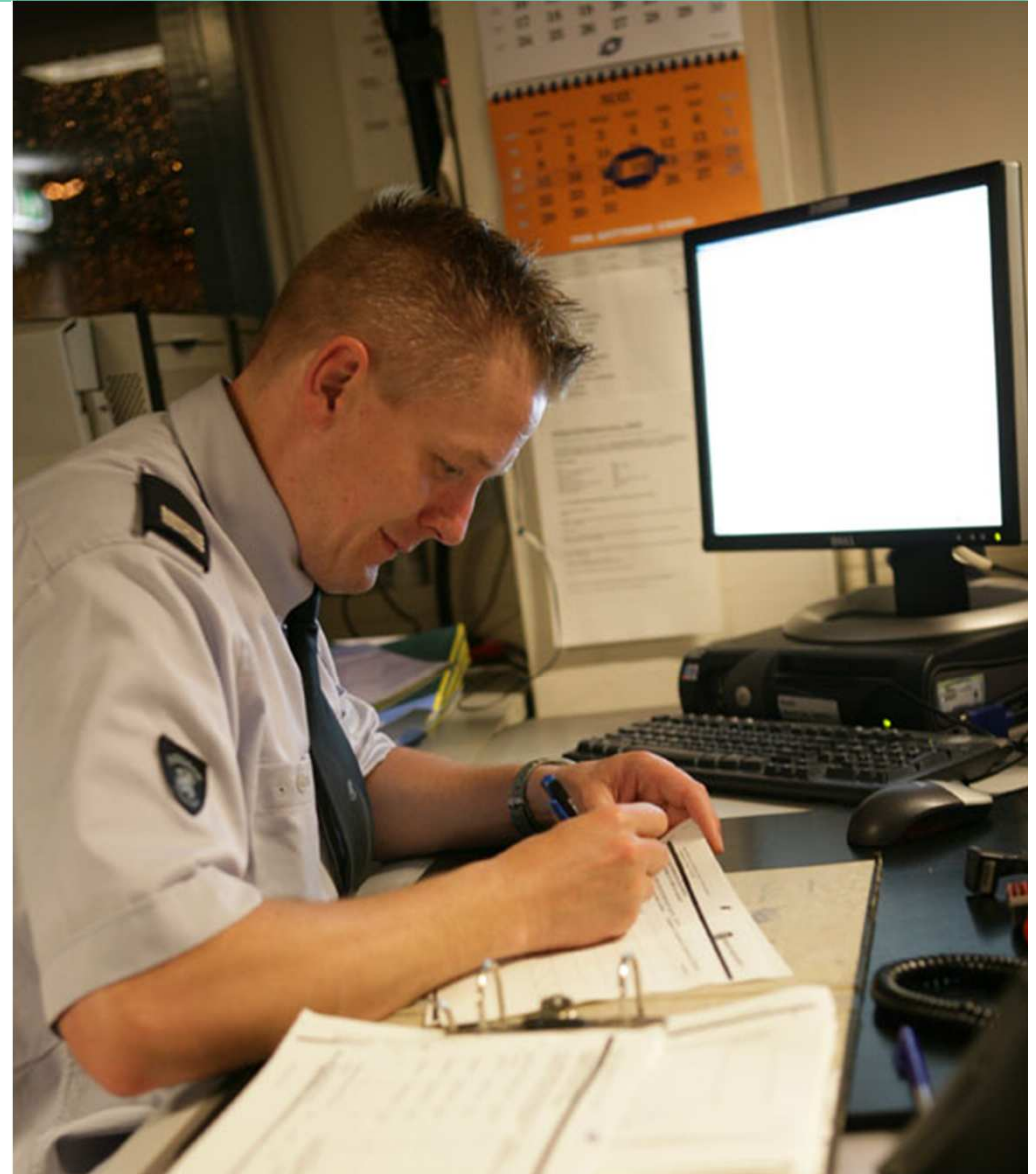
54 Plaats en datum:

Handtekening en naam van de aangemerkt/vergoednummer



## Modernised Customs Code EU Regulation 2008/450

- (107) The Customs authorities may allow the Customs declaration to take the form of **an entry in the declarant's records**.
- The **Automated Import and Export Systems** should include the **exchange of electronic messages** related to the different stages of the operations amongst the various actors (**Customs, traders, trader's representative and other governmental administrations**).





## The grounding of the vessel, MSC NAPOLI, January 2007

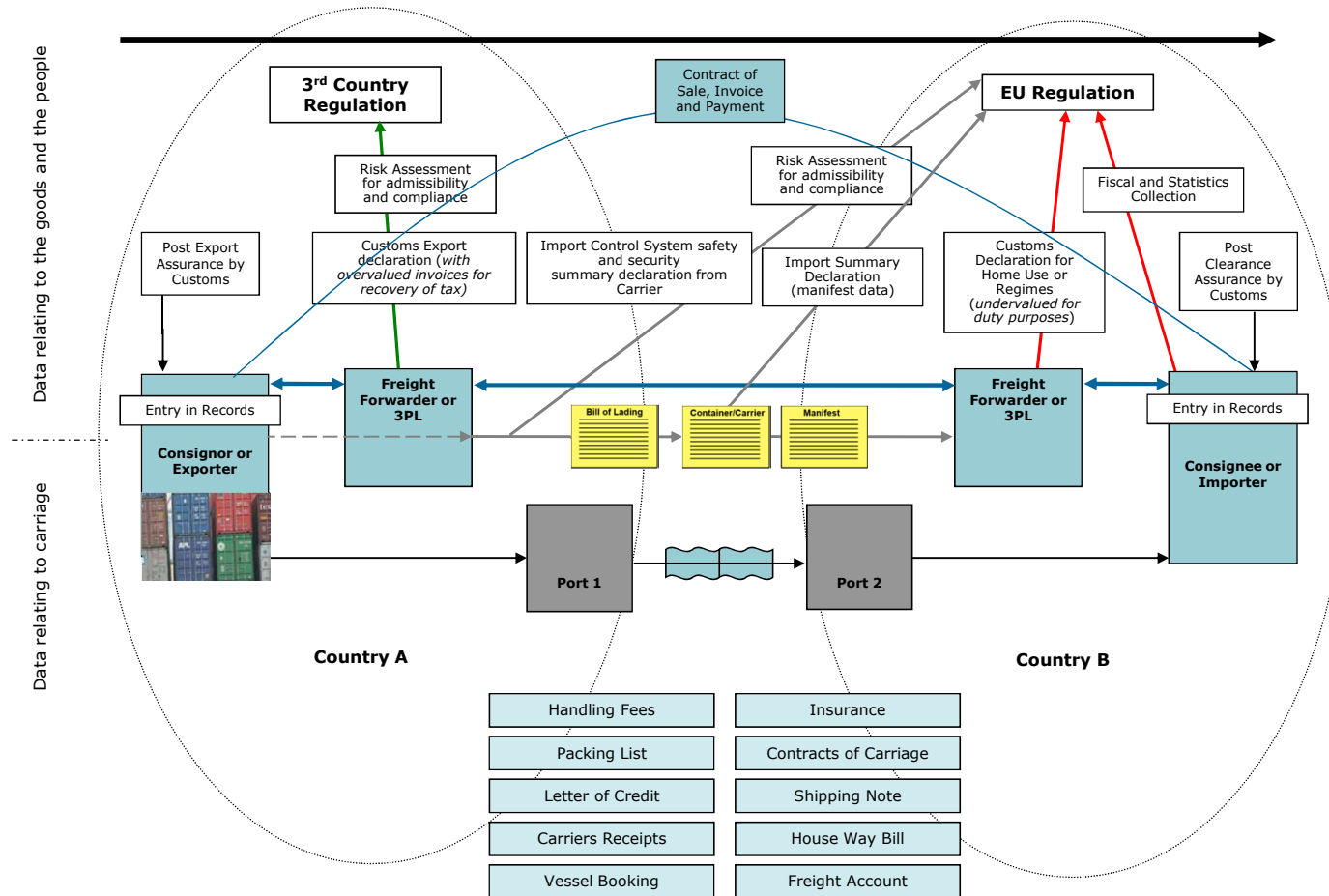
- UK Maritime and Coastguard Agency examined the stowage, segregation and securing of the cargo.
- Highlighted the **problem of non-declared and mis-declared goods**.
- Led to growing pressure for ship **manifests to contain more detailed cargo information** to enable **risks** to be more adequately assessed.
- In some cases the Carrier had **no reasonable means of identifying who was responsible** for the containers and their contents.
- International conventions and current practices means **the sea Carrier** of cargo is **not in the best position** to provide accurate information relating to the goods being carried.
- **The Consignor holds much of the data that everyone needs**







### Current Customs and International Trade Systems





“It takes about 200 documents to transport one single container from a shipper to a consignee. Most of these documents are based on international standards. About 75% of all the information elements in these documents are the same....”

*‘Dynamics in setting up an EDI community  
– Experiences from the port of Rotterdam’  
EBURON, June 2000*

*Baalen, P. Van, van Oosterhout, Y. Tan, E. van Heck (2000)*



## Customs preferences:

- **Less transaction** based Customs controls at import and export
- A unique consignment reference number, **UCR concept**
- **Data retrieval and risk assessment** as **early in the chain** as possible
- An **interface with** regulatory requirements such as the Import and Export Control Systems (**ICS, ECS**)
- **Data** from the consignor or freight forwarder **provided to export Customs and import Customs** at the start of the international movement of the goods
- **Simplification and harmonisation**





## Improvement of efficiency for Trade and Customs:

- Full **visibility and integrity** of the supply chain
- A **single window concept** between the entire trade-lane and Customs and other supervision organisations

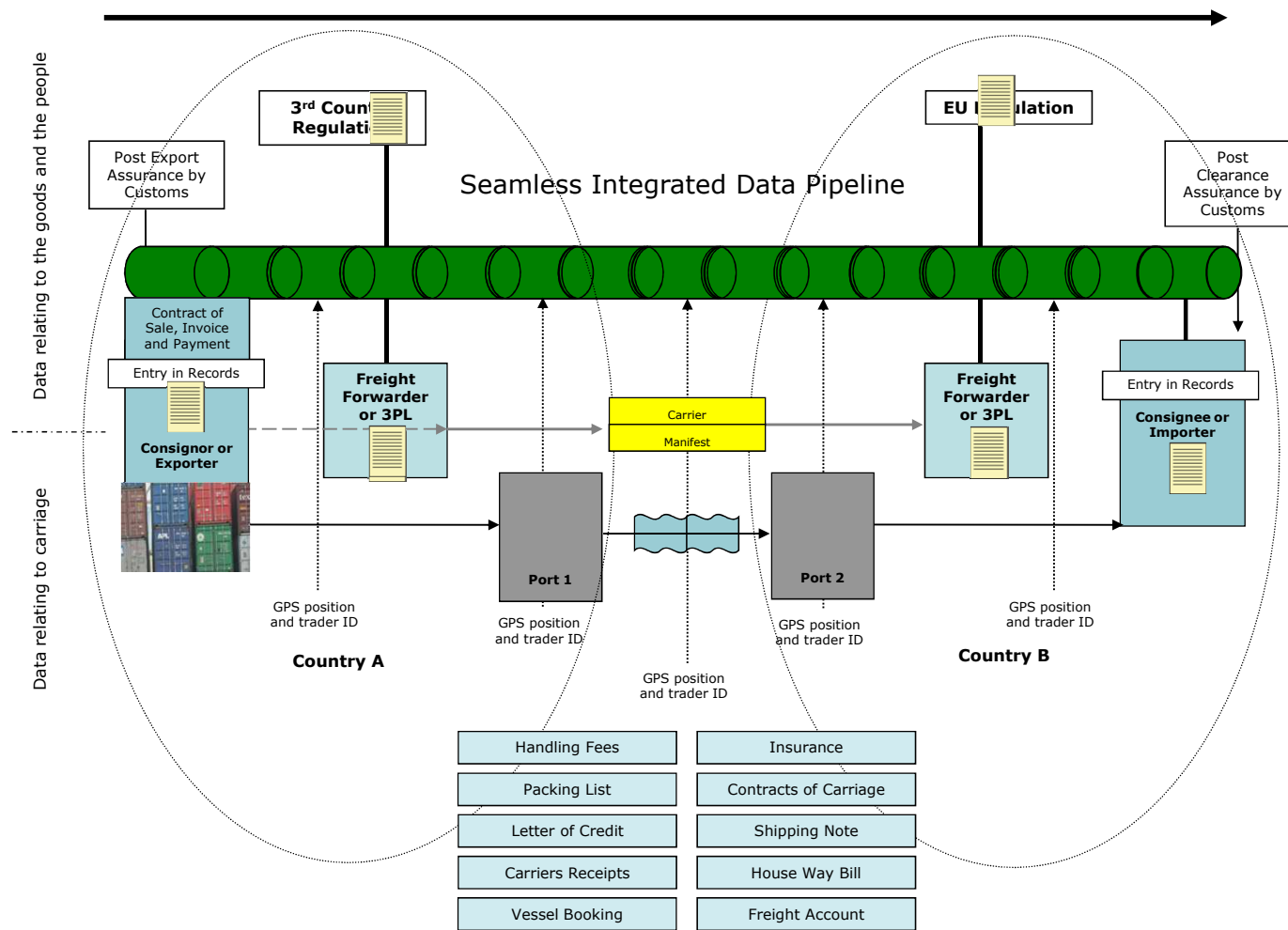


- A **seamless integrated data and logistics ‘pipeline’** focussing on the international trade supply chain and the movement of goods





### Future Customs and International Trade Systems





## Requirements:

- **Close co-operation between Customs and with trade lane partners**
- **Close co-operation among trade lane partners**
- **Mutual trust between Customs and trade lane partners**
- **Mutual trust among trade lane partners**



**I'm confused.**  
*No wait...*  
**Maybe I'm not.**

questions?

Thank you very much for your attention

**Frank Heijmann, Customs of the Netherlands**

**David Hesketh, UK Customs**