



Customs Administration of the
Netherlands
Tax and Customs Administration

Organization and protocol of the National Committee on Trade Facilitation



Objective

Within the National Committee of Trade Facilitation or the NCTF (*Overleg Douane Bedrijfsleven* or ODB), the Customs Administration of the Netherlands and representatives of the business sector have wide-ranging discussions on issues which relate to the movement of goods which cross the external border of the European Union. Equality and mutual transparency form the basis of the dialogue. The parties become aware of their respective responsibilities, interests and wishes and where possible, they coordinate these. In this way, together, the parties seek the best possible balance between enforcement and trade facilitation.

Further to the close cooperation between Customs and the business sector, the NCTF has the status of the National Committee on Trade Facilitation for the Dutch government. As a result, depending on the items on the agenda, several representatives of other government bodies join the consultations.

Topics

The NCTF has topics on the agenda which relate to customs logistics and customs clearance. Such topics might be of an operational nature but they also comprise topics which are more strategic. Changes in the IT systems and time limits needed for the implementation of rules and regulations also form part of the discussions.

Representation by the government

Customs preside over the NCTF, it has a coordinating role for the supervision of the goods which cross the external border of the EU. as provided for by law.

The Directorate-General for Fiscal Affairs of the Ministry of Finance, the Ministry of Foreign Affairs and the Ministry of Economic Affairs and Climate are also represented in the NCTF. The Netherlands Food and Consumer Product Safety Authority and the Human Environment and Transport Inspectorate participate in their roles as supervisory authorities, to the extent that their duties converge with those of Customs.

Representation by the business sector

The entry into the NCTF is reserved for the relevant chain partners of Customs: national umbrella organizations which play a role in the cross-border customs logistics as far as the processes and procedures of these organizations are affected by the issues brought up in the NCTF. The main ports of Schiphol and Rotterdam are represented via these umbrella organizations in the NCTF.

On the basis of these criteria, the following parties are members of the NCTF	
ACN:	Air Cargo Netherlands
EVOFENEDEX:	Business Association for logistics and transport and the Federation of Dutch Exporters (<i>Ondernemersorganisatie voor logistiek en transport en Federatie Nederlandse Exporteurs</i>)
FENEX:	Netherlands Organization of Freight Forwarders (<i>Federatie Nederlandse Expeditie</i>)
TLN:	Dutch association for Transport and Logistics (<i>Transport en Logistiek Nederland</i>)
VNC:	Union of The Netherlands Shipbrokers (<i>Verenigde Nederlandse Cargadoors</i>)
VNO-NCW/MKB Nederland:	Confederation of Netherlands Industry and Employers (<i>Ondernemings- en werkgeversorganisatie</i>)/ SME Netherlands
VNTO:	Union of The Netherlands Terminal Operators (<i>Verenigde Nederlandse Terminal Operators</i>)
ADS:	Customs Software Providers Alliance (<i>Alliantie Douane Softwareleveranciers</i>)
NOB:	Dutch Association of Tax Advisors (<i>Nederlandse Orde van Belastingadviseurs</i>) (Only in the working group NCTF current)
RB:	Register of Tax Advisors (<i>Register Belastingadviseurs</i>) (Only in the working group NCTF current)

Structure

During meetings of NCTF General, the parties discuss the strategic vision of Customs with respect to the implementation policy where supervision and enforcement are concerned of the EU movement of goods which cross the external border of the EU.

NCTF General comprises three working groups which focus on matters such as the implementation of legislation, the handling of implementation issues, the provision of professional information and the response to general queries:

- **NCTF Current**
The handling of issues relevant to the primary process of customs and issues which need dealing with in the short term.
- **NCTF Medium-term**
The handling of issues in need of being tackled in the medium term. The Union Customs Code (UCC) is the specific focus of attention as well as the broad developments in the cooperation with other enforcement agencies in cross-border customs logistics.
- **NCTF Information Technology**
The handling of specific IT queries. The guidance provided to this working group comprises consultations which concern facilitating IT organizations of Customs with the service Support Software Developers (*Ondersteuning Software Ontwikkelaars* Or OSWO).

Frameworks for NCTF General

- The Director General of The Customs Administration of the Netherlands is the chairperson.
- A maximum of two representatives from each umbrella organization attend the meetings.
- In the event of discussing matters which infringe on the interests of the sector organizations other than the umbrella organizations which represent a link in the logistical chain (forms of cooperation between business operations representing a certain group of goods, such as in the areas of excise duty, security, health, economics or environment), the organizations VNO-NCW or SME Netherlands represent such organizations (the foregoing after consultations with their representatives).
- NCTF General is the Customs' general communication channel for coordination with the Dutch business sector.
- The Directorate-General for Fiscal Affairs joins for the purpose of providing information on legislation, international regulations and the general policy in respect customs, as well the non-tax policy with regard to import, export and transit. Legislative matters are discussed by the Directorate-General for Fiscal Affairs with VNO-NCW.
- All of the consultations between Customs and the umbrella organizations of the business sector which are of a national or international nature or which go beyond the customs regions take place under the umbrella of the NCTF.
- Any other national consultations between Customs and the general business sector outside NCTF General (to the extent that these are issues on a strategic level, issues which are sensitive politically or publicity-wise and complaints about the general workings of Customs and which are more than incidental) must initially be held with a designated Customs official who coordinates the NCTF.

Frameworks for the business sector

- The NCTF is a platform for communication of a general nature.
- The NCTF never handles any specific individual files.
- The National Customs Office/NCTF coordinates NCTF General and the NCTF working groups.
- Customs first and foremost decides on the points on the agenda as presented.
- Regional consultations with the national umbrella organizations which transcend regional issues form part of the structure of the NCTF.
- Any Customs issues that concern duties of a national character which are carried out in one region but which apply nation-wide, are by definition a national affair.
- Any general correspondence from Customs to the business sector i.e. all professional correspondence sent outside the individual client relationship – must be presented in a draft version to the NCTF Secretariat; the foregoing for the purpose of coordination with the NCTF members. The same applies to comparable correspondence of a regional character.

Frameworks for the NCTF working groups

- Working groups deal with general questions from the business sector and they provide information of a professional nature.
- Via the working groups, Customs involve the business sector into the implementation of new government legislation and the development thereof.
- Where a participating organization is represented in a working group by persons other than direct staff members, Customs must be informed beforehand.
- The chairperson of a NCTF working group may set up a project group for the performance of a defined assignment, which the working group formulates. The project group has a clearly defined and demarcated mandate. The Project Group does not have decision-making powers other than those laid down in the mandate. Any issues which lead to the adoption of a policy by Customs must be submitted every time for approval to the NCTF working group who gave the assignment.

The chairperson of a NCTF working group may set up a focus group acting as a sounding board which may provide advice on automation and/or legislation, to the extent that it would affect the business sector. The focus group has a clearly defined and demarcated mandate to provide advice and it has no decision-making powers. Any issues transcending the advice are submitted to the NCTF group that gave the assignment.

NCTF-IT includes the permanent technical service Support Software Developers, i.e. OSWO. Within OSWO, the communication is limited to the technical specifications of software for the filing of customs declarations. All of the activities and the communication with clients on the part of Customs relating to IT systems and software specifications come under the frameworks of this NCTF protocol.

- In view of the specific issues, a representation of the software suppliers fits in with the working group NCTF-IT. Such representation is not part of the other working groups of NCTF General.
- There are no initiatives to have national forms of consultation with the business sector other than the structure of the NCTF working groups.

External NCTF communication

- For external communication, on the website KennisDCLogistiek under the knowledge box Trade Compliance & Border Management (TC&BM), the National Committee of Trade Facilitation is included as a project.
(<http://www.kennisdcllogistiek.nl/projecten/overleg-douane-bedrijfsleven>)
- The reports and the corresponding meeting documents of the NCTF -working group- meetings are published externally as follows:
 - The draft agenda - no later than three working days prior to a meeting.
 - The draft report together with the meeting documents - no later than four weeks following the meeting.
 - The definitive report - no later than 1 week after the actual adoption.

