

At your service ... The Belgian Customs



Federal
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FINANCE

The qualifications and the functioning of the customs within the European Union are established in Community legislation and rules. The Belgian customs watches over the correct application of the Community customs rules in order to offer the highest legal certainty and equality to companies importing and exporting goods.

Belgium is the distribution centre par excellence because of its central location. Indeed, Belgium's small surface area counts many entrance gates, with the airport of Zaventem and Biersele and the harbours of Antwerp, Zeebrugge, Ghent and Liège as principal gateways. Behind these entrance gates lies the most dense multimodal network of railways, waterways and roads in the world. This makes Belgium the world champion in transit time. Containers are being disembarked in a highly efficient way and transported to the customer in a highly professional way. There is no other place where products entering through harbours and airports reach consumers this quickly. As a result, Belgium attracts many companies as logistic centre where goods are being stored, finished, packaged and personalized in order to be distributed to the third largest consumption zone in the world, situated within a radius of 500 km around Belgium.

The Belgian customs support the position of Belgium as the European distribution country par excellence by:

- offering brisk export and import systems to have the dispatch of goods traffic passed off as quickly as possible;
- carrying out formalities for customs, excise, VAT with regard to import and rules for other public services in one operation according to the single window and one-stop-shop concept
- establishing customer-oriented services across the territory
- seeing to overtime and night work in order to take care of shipments outside the normal service hours
- dealing with customs formalities as close as possible to the goods flow by providing the local customs services with a broad power of decision
- providing well-trained employees that are also multilingual
- investing heavily and continuously in e-customs by using the most modern technologies.

26. The Belgian customs service, in partnership with companies and universities, are currently examining the possibility of testing out a complete, secure Trade Lane with a number of customs services from countries outside the European Union being major commercial partners for Belgium.

27. Companies benefiting from a Secure Trade Lane will be able to make considerable savings thanks to a better product protection (less thefts, losses and counterfeit), better stock management (less superfluous stock, increase in on-time delivery), more insight into the logistics chain (improvement in data availability regarding the supply chain, improvement in the on-time availability of shipping data), better product treatment (increase of automated goods treatment), quicker placement under a customs procedures (less delays, less customs checks), quicker delivery (decrease in transit time, decrease in delivery time), increased transparency (reduction of the time needed for problem detection and solving, more client satisfaction (less complaints, more clients), etc.

Self-assessment for the payment of duties

The European Commission is currently looking deeper into the possibility of allowing companies to calculate and settle the amount of import duties themselves without having to present a declaration to the customs service.

The checks performed by the customs service would no longer be transaction-orientated but system-based. By granting access to the internal company systems, customs services can establish whether taxes have been properly calculated and do correspond to the quantity of goods imported.

This simplification is subject to a preceding advanced audit of the company systems. For companies having several offices within the European Union, self-assessment will be directly linked to the granting of the AEO authorisation.

3. Future customs arrangements and procedures

Certified companies (AEO)

23. From 1.1.2008 on, the existing authorisation procedure has been supplemented with a certification system based on security. Clients are certified on process integrity, logistics, accounting, organisation and the staff employed. The level of certification qualifies the way in which clients are checked by the customs service.

Being certified by the customs service, will in the future be just as important as intellectual property.

24. An audit of the company carried out by the customs service will indicate whether all conditions have been fulfilled. This audit can be prepared by the company through a self-assessment based on a European uniform questionnaire.

Secure Trade Lane

25. Companies proving they do everything they can to continuously protect themselves, their clients, their suppliers, their logistics chain and society in general, will clearly gain benefits. One benefit will be the granting of a Green Lane, a preferential and urgent treatment by the customs service for consignments proved to be secure.

Within the logistics chain, all successive links from manufacturers, transporters, terminal operators, customs brokers and shipping companies, etc. will have the opportunity to get certified. Use will also be made of high technology instruments such as smart seals allowing to trace containers all over the world as well as tags storing all container information with respect to its shipping route. The customs service will be granted on-line access to the accounts of the certified companies.

1. Present customs systems and rules

The customs administer a whole range of customs systems and rules which are aimed towards a dispatch of goods flows in the quickest way possible.

The import of goods and their temporary storage

1. Imported goods can be handled in an easy way according to the system of temporary storage by means of an electronic declaration.

Goods falling under appropriate procedures can easily be transhipped from one ship to another in the harbour. The goods traffic in the harbour will be electronically followed afterwards.

2. The companies dispose of fixed terms to declare the goods for a lawful customs destination (see hereafter). If these terms are almost exceeded, the companies concerned will be electronically informed hereof. The settlement of the declaration of temporary storage takes place almost entirely automatically.

The Single Office of the Belgian customs service

3. The single office offers the possibility to handle all payments centralized for the whole country.

This is why it is also possible that only one guarantee has to be furnished for all customs transactions in Belgium. This implies the notable advantage that guarantees can be used and released intensively and that the state of the provision of guarantee (balance and transfer) can be followed by all local customs offices. This system guarantees an utmost fluent application of the postponement for the payment of the duties and other indebtednesses.

4. According to the Community rules, the provision of a guarantee is required

- for the temporary storage
- in case of release for free movement with postponement of payment
- in case of prolonged storage or temporary import with a view to the processing of the goods.

The amount of the guarantee takes into account the actual risk carried by the customs which is determined case by case.

The choice of the customs offices for the completion of customs formalities

5. In Belgium, it is the principle of complete liberty of choice of a customs office for the completion of the formalities which is prevalent. This is applied in harbours and airports as well as inland, as close to the customer as possible. In both cases, a service provider (customs agent) can be called in to make the declaration.

The declaration can be filed by consignment or aggregated per month. The declaration can also be summarily made by invoice. This offers the possibility to have the goods imported quicker and to file the final declaration afterwards, whether or not taxable.

Declaration under a suspensive procedure of payment

6. Goods can be declared under a suspensive customs procedure without the tariff decisions or other measures being applied.

The goods can be declared for storage under the customs warehousing procedure and for processing under the inward processing procedure or under customs control. The application of these procedures requires an authorisation by the customs which will shortly be granted electronically through the internet.

2. E-customs

20. The Belgian customs service have been using an automated customs declaration system since 1982. They have built a strong tradition of working electronically.

21. At the end of 2007, all customs and excise declarations are submitted electronically by using the completely new application Paperless Customs and Excise (PLDA), backed by the most efficient information technology. On 4 June 2007, PLD/A became already operational on a voluntary basis.

22. The new PLD/A application will also allow the use of the new customs arrangements of Authorized Economic Operator, Pre-arrival and Pre-departure Information and Secure Trade Lanes (see hereafter).



Authorized consignor and authorized consignee

19. The Belgian customs service also offer companies the possibility to transfer the customs verification of the goods resulting from the introduction of a customs declaration from the border to the company premises.

Taking into account the geographical decentralization of customs services throughout Belgium, companies can very quickly dispose of their consignments.

Companies only require applying for the Authorized consignor authorisation or Authorized consignee authorisation when they like to effectuate the customs formalities in their own premises.



Customs warehousing

7. The simplest form of warehousing is the customs warehouse which is managed by the customs and for which the company leaves the surveillance of the goods in the care of the customs.

For more complex goods storage, the company has the possibility to ask for a private customs warehouse. For the private warehouses in which the holder of the authorisation stores the goods in his own name, as a general rule, a guarantee has to be furnished at the Single Office.

8. Under the customs warehousing procedure, a limited number of processing operations is possible, called "usual handlings".

Processing under customs control

9. Goods can be processed under the suspensive procedure of processing under customs control, other procedure than the usual handlings which are possible under the customs warehousing procedure. This can be interesting when the goods can be declared with payment of a lower amount of import duties when releases for free circulation, because of the fact that a smaller quantity of received goods has to be taxed than the imported quantity, or when a different tariff code can be applied providing lower tariff rates for the obtained processed goods.

Inward processing

10. Goods that need to undergo even more radical processings than the processings that are possible in the warehouse or under customs control, can be declared under the inward processing procedure.

This procedure provides for a global or individual payment of import goods remained in Belgium after directing the compensating products obtained from the processing to an authorised destination (e.g. export).

The foreseen identification measures are in connection to the description of the goods, the return, and the nature of the obtained compensating products.

End use

11. There is a possibility to declare goods under a suspensive customs procedure by means of a reduced rate of duty that is foreseen in the customs tariff for goods that will be used entirely for the production of certain products after the release for free circulation. For instance car parts intended for car assembling.

Temporary admission

12. Goods that are imported to be used in Belgium for a certain period of time in certain circumstances (for instance exhibition) before being reexported, can be imported with exemption of import duties and VAT.

Temporary export with a view to outward processing

13. Goods in free circulation or under the inward processing procedure, can be temporarily exported outside the European Union and then be reimported in the form of compensating product with complete or partial exemption of import duties and VAT. The temporary exported goods can be reimported in the unaltered state. It is essential that the temporary exported goods can be recognized in the imported compensating products.

Permanent exemption and immunities with diversified central approach

14. In certain cases (estates to be moved, marital community of property) goods can be imported with exemption of import duties and VAT.

Exemptions are being granted to diplomats and international institutions according to certain rules, resulting from international agreements.

Cross-border (single) authorisations for customs procedures

15. The Belgian customs services belong to the pioneers when it comes to the issuing of single authorisations which rules apply for a number of Member States of the Union.

Some multinational companies try to centralize their customs activities (import, export, customs warehousing, inward processing, outward processing, and processing under customs surveillance, temporary admission and end use) in one specific Member State of the Union by using a cross-border authorisation. Doing this, important saves are being made as the granting of the authorisation, the provision of a guarantee, and the payment of the payable import duties can be effected at one customs office in one country for all customs offices within the European Union.

The Belgian customs have been able to acquire a strong position in this domain.

16. The favourable fiscal climate in Belgium, for instance as far as the corporate taxation for distribution centres and research centres is concerned, is an additional reason to organize the customs activities centrally from Belgium.

International customs decisions with regard to binding tariff information (BTI) and binding origin information (BOI)

17. Belgian customs services provide legal security for the classification of goods in the tariff of import duties as soon as possible. The requested binding tariff decisions can be granted within a time span of three weeks.

Efforts are also been made to deliver the binding origin information of goods within the shortest possible period of time.

18. These BTI's and BOI's for import duties, together with the system of the rulings of the tax regime for other taxes, offer the importing business community the highest possible security.