



Customs Administration of the
Netherlands
Ministry of Finance

Annual Report Overleg Douane Bedrijfsleven (ODB) 2024





Foreword

2024 was a year marked by challenges, change, and solutions. Once again, there was much to discuss within the Overleg Douane Bedrijfsleven (ODB). Topics ranged from legislative amendments and operational developments to IT systems. In addition, the business community was involved in the strategic developments of Customs.

The Customs Reform Package, which precedes the revision of the Union Customs Code, demonstrates significant ambition on the part of the European Commission. It confronts the ODB with various unresolved issues and underscores the importance of joint action.

This annual report outlines the key issues addressed within the ODB in 2024. In doing so, it provides an overall picture of the nature and scope of cooperation within the ODB.

We are proud to emphasize the continued and substantial value of the ODB to public-private cooperation between Customs and the logistics sector.



1 Introduction to the ODB

Within the Overleg Douane Bedrijfsleven (ODB), representatives of the public and private sectors discuss issues relating to EU external border-crossing goods traffic, customs logistics, customs clearance, and excise duties. Since 2016, the ODB has held the status of National Committee on Trade Facilitation (NCTF) of the World Trade Organization. The ODB comprises the Customs Administration of the Netherlands, umbrella organizations representing market participants in cross-border trade and logistics, advisors and IT suppliers, the ILT, the NVWA, and several relevant ministries. Together, we strive for an optimal balance between enforcement and trade facilitation.



2 Key Developments in and around the ODB

The ODB holds a general meeting chaired by the Director-General of Customs, which convened three times in 2024. In addition, the working groups ODB IT, ODB Current, and ODB MT (medium-term) were active. During 2024, ODB IT and ODB Current each met four times, while ODB MT met once. For significant developments, the working groups may establish temporary sounding board groups and organise activities such as thematic sessions and webinars.

ODB sounding board groups

In 2024, ODB sounding board groups were active for ICS2 (Import Control System 2), DMS (Customs Declarations Management System) and DVA (Customs Transit Application). In addition, a working group on the revision of Union customs legislation (Reform UCC) was active. Alongside the permanent ODB members, individual company representatives participated based on specific expertise.

ODB Composition and Structure

The structure of the ODB was reviewed in 2024. Further evaluation will take place in 2025 to ensure that the ODB remains effective and future-proof.

ODB video

To further highlight trade facilitation and cooperation with the business community within the NCTF/ODB framework, Customs produced a video featuring contributions from two umbrella organizations.

The video is available via www.douane.nl.



3 Key Themes of the ODB in 2024

Revision of the Union Customs Code (UCC)

The revision of the Union Customs Code (UCC) represents one of the greatest challenges for both Customs and the business community and results in a wide range of changes. In 2024, the Reform UCC Working Group met four times under the chairmanship of the DGFZ. Discussions covered topics such as the data hub, e-commerce, trust and check, and the customs agency. Given the scale and impact of the changes for both Customs and businesses, continued joint action remains essential. The working group will therefore continue in 2025.

Customs Monitor

Each year, Customs commissions a survey among companies that interact with Customs, known as the Customs Monitor. The purpose of this survey is to identify trends in companies' experiences with the way Customs operates. Topics addressed include, among others, the functioning and image of Customs, perceived treatment in supervision and service provision, satisfaction with the various service channels, trust in Customs, and attitudes toward compliance with laws and regulations. The results of the Customs Monitor are public. The Monitor includes questions that serve as a source for the Bewijs van Goede Dienst. This Certificate is an instrument used to measure and improve Customs' service provision to the business community.

In order to update the questions and enhance the recognisability of the results, the Customs Monitor was revised in several respects in 2024, partly in response to feedback from the ODB. Both the questionnaire and the way respondents were classified and distributed across different groups of companies were amended. In addition, greater insight into the results per group was created in 2024 by disaggregating the results and comparing the groups with one another. In 2024, Customs involved the ODB in both the results of the Customs Monitor and these changes.

CBAM

As of October 2023, the European regulation on the Carbon Border Adjustment Mechanism (CBAM) entered into force. CBAM introduces a border carbon adjustment applicable to the import of certain goods, including steel, iron, and fertilisers. Before the regulation becomes fully applicable as of January 1, 2026, and companies are required to pay the carbon adjustment in the form of CBAM certificates, a transitional period applies. During this period, companies are required to report on a quarterly basis on the CO₂ emissions released during the production of imported CBAM goods. Within the ODB, Customs informed the business community of the state of affairs by means of a presentation, together with its enforcement partner, the Netherlands Emissions Authority (NEA). Companies are required to record and report the amount of CO₂ emitted during the production of the CBAM goods they import. As of January 1, 2025, companies may register for this purpose. Registration becomes mandatory as of January 1, 2026, for the importation of CBAM goods. As in 2023, Customs remained committed in 2024 to providing adequate information, based on signals received from the business community and the ODB.

Central Exchange of Certificates

CERTEX is an EU system that enables the exchange of information between national customs systems (DMS and DVA) and non-customs EU systems, such as TRACES and the F-gas portal. As a result, the electronic exchange of documents required for the goods declaration process, such as CHEDs, COIs, ODS certificates, F-gas licences and cultural goods import licences, is streamlined. This connection allows Customs to check non-fiscal customs obligations more easily and, where possible, in an automated manner. At the end of 2024, the ODB was informed about the planned implementation of CERTEX in mid-2025. In 2025 as well, coordination between Customs and the business community will remain important with regard to the implementation of new processes, systems, and interfaces.

Replacement of Paper Proofs of Union Status with Digital Proofs

On behalf of the European Commission, and in implementation of the Union Customs Code, the EU Proof of Union Status (PoUS) system has been introduced. The purpose of this system is to replace the paper-based flow of documents used to prove the Union status of goods with digital proofs of Union status. Through the PoUS system, it is possible to apply for, issue, view, and verify proofs of Union status (T2L(F)) in digital form. To use the PoUS system, users are required to have eHerkenning (level 3) in order to log in to the EU Customs Trader Portal. The PoUS system is being introduced in two phases. The first phase was completed on March 1, 2024, and involved replacing the paper T2L(F) documentation. Since then, the PoUS system has been put into use by both Customs and the business community. Shortly before the implementation date of March 1, 2024, it became clear that there was a user requirement for a system-to-system (S2S) interface for companies that operate a fully automated administration for the preparation of proofs of Union status (T2L(F)). This interface was not realised in the first phase. As a result, this group of companies (authorisation holders) is required to carry out a significant number of manual actions to enter paper proofs of Union status (T2L(F)) into PoUS. In order to accommodate the business community and to limit additional implementation costs during the period in which the feasibility of an S2S interface is being examined, a temporary exception has been agreed between the Member States. This exception allows the relevant group of companies to continue using paper proofs of Union status (T2L(F)). The user requirement has been submitted to DG TAXUD (EU). However, it is not yet clear whether the interface will be realised in the future. The second phase involves the introduction of the electronic Customs Goods Manifest. This will make it possible to apply for, issue, view, and verify proofs of Union status for multiple consignments and goods at the same time. This phase is scheduled for completion in the third quarter of 2025.

External Customs Release Calendar (ERK)

In 2023, a new model for the External Customs Release Calendar (hereinafter: ERK) was established in consultation with several representatives of ODB IT. Initially, this new ERK model was distributed by email to the participants of ODB IT, who then ensured further distribution to their respective constituencies. To further simplify this process, it has been possible since March 2024 to download the ERK.pdf directly via the Customs website (Customs for Businesses) and/or via the website of the NHD (nh.douane.nl). This step has created a fixed and central location on the Customs website for the business community and software companies, where the most recent version of the ERK can always be found. The next improvement step will be to work together with representatives of ODB IT toward the development of a digital version of the ERK.

Improved European Risk Management

In 2024, Customs realised the implementation of ICS2 release 3 for the maritime carriers component, in close cooperation with representatives of the business community and software companies.

ICS2 is a new system that supports the risk management process on the basis of data contained in the entry summary declaration (ENS). Customs put release 3 into production on June 3, 2024. Maritime carriers and house filers can transition to ICS2 in phases. Maritime carriers have been connected to ICS2 since December 4, 2024. Subsequently, the transition period for maritime house filers commenced, which will run until April 1, 2025.

Air mail within ICS was also discussed. The issues relating to this topic had not yet been resolved in 2024.

The central systems of DG TAXUD constitute an indispensable link in the exchange of information on consignments and controls. Customs, the business community, and software companies recognize an increased dependency on these central systems. Their availability is an essential precondition for the smooth flow of logistics in the Netherlands and the rest of the European Union. Several production disruptions caused logistical delays. As a result, renewed attention will be given in 2025 to business continuity measures and to analysing and resolving causes within each party's own sphere of influence. Ensuring continuity is a shared responsibility. All partners in the logistics chain must take appropriate measures and align these measures with one another. Customs takes the lead in this process and communicates on this topic through the relevant sounding board group.

Innovations in Customs Transit

For the implementation of the innovations arising from the Union Customs Code (DWU), a new system for the customs transit process was required: the Customs Transit Application (DVA), also referred to as NCTS phase 5. Companies use this application to lodge declarations during transit movements. By December 1, 2024 at the latest, all companies and customs authorities were required to operate in accordance with the new legislation. To this end, the Customs Transit Application (DVA) was developed in the Netherlands and was successfully put into use at the end of October 2024. During the implementation phase, there was extensive coordination between Customs and the business community, due in part to the “Big Bang” approach, under which the business community had to transition to the new system all at once. This intensive cooperation contributed significantly to support for the implementation and to its eventual success. The DVA is functioning in line with expectations. Further development of the system will continue, both in connection with new legislation and with a view to further improving functionality. In this process, signals from the business community are taken into account.

Customs Declarations Management System (DMS)

In July 2022, the phased introduction of the DWU into the DMS commenced. DMS is the system used for the processing of customs declarations for import and export procedures. At the beginning of 2024, Customs experienced persistent performance issues over a period of several months. The impact on the business community was significant and led to an adjusted implementation planning with the aim of making the introduction of DMS manageable for businesses. The implementation of DMS has since largely been completed. For a number of companies holding a specific authorisation (IIAA: “Inschrijving in de Administratie van de Aanlever”), it was not possible in 2024 to have their systems ready in time for connection to DMS. For these companies, Customs developed a tailored approach to support them in connecting to the system. The final company is scheduled to connect on April 1, 2025. Meanwhile, DMS remains under development in order to accommodate amendments resulting from future legislative changes.

Continuity of IT Services

Customs aims to ensure continuous availability of the Customs IT landscape and to provide adequate end-user support. Due to various factors, including the introduction of several major new systems, the availability of Customs systems came under pressure. These incidents prompted Customs to establish a task force focusing both on short-term solutions and on identifying what is required to structurally improve system availability.

In 2024, this initiative resulted in systems and interfaces being made more robust, thereby reducing the number of disruptions. A clear example is the interface between the DTV and DMS systems (Douane Tarief Voorziening en het Douane Aangiftenmanagement Systeem). The DTV is an application required for the proper processing of declarations in DMS. Through various technical interventions, this interface was strengthened, resulting in fewer disruptions.

In 2024, additional technical maintenance windows were scheduled for customs applications. At the same time, disruptions did occur, and average annual availability was lower than the agreed standard. Nevertheless, an improvement compared to 2023 can be observed. During the major implementation of the new customs transit application (DVA), a prolonged disruption occurred. As a result, the release had to be postponed, causing inconvenience for both market parties and Customs. The transit application is now operational.

Following a request from the business community, Customs began in the second quarter of 2024 to provide monthly specifications together with the invitation to pay. These specifications are provided under the heading Mededeling Afloop Betalingsregeling (MAB) and enable the business community to analyze the relationship between individual declarations and payments made to Customs. Customs aims to make this information available through the “MijnDouane” portal in the future. In addition, Customs intends to expand this overview over time to include declarations that do not result in a payment obligation, the so-called “zero declarations”. This reflects a specific request from the business community to gain insight into which declarations have been lodged with Customs in the name of the company.

Mededeling Afloop Betalingsregeling and Overzicht Gedane Aangiften

In 2024, discussions also took place regarding the Mededeling Afloop Betalingsregeling (MAB) and the Overzicht Gedane Aangiften (OGA). With the introduction of the new DMS (Douaneaangiften Management Systeem) declaration system, it is not possible to generate overviews of filed declarations. At the request of the business community, Customs investigated the possibility of enabling this facility in 2024 and delivered the first overviews. It is expected that these overviews will be further developed in 2025 in order to better meet the needs of the business community.

Communication

Customs communicates information about the availability of customs systems and upcoming release windows via its website. Within the framework of the Douane Bedrijfsleven, input was provided to further improve communication and service delivery. This input focused, among other things, on empathetic communication, on structuring and organising information, and on keeping customs-related information on the various websites up to date. In addition, attention was drawn to the importance of providing reflective and management information alongside operational notifications indicating whether systems are available or unavailable.

Other Discussion Points, Questions, and Communications

In addition to the main topics outlined above, discussions were held on a wide range of other issues. Outside the formal ODB meetings, Customs responded to a broad variety of questions from the business community, shared communications with the ODB, and involved the ODB in its general communications. At the request of the umbrella organizations, an information session on Moral Deliberation was held within ODB Current. A small selection of the topics discussed includes key tasks, the Single Window ILT, sanctions relating to Russia, and emergency procedures.



4 Strategic Development Agenda

The ODB was involved in Customs' strategic developments toward 2035 and the three associated strategic pillars. In 2024, no working visits to ODB umbrella organizations took place and no Strategic Development Agenda was established. In 2025, the Long-Term Strategic Development Agenda and the in-depth thematic meetings will be resumed.



The Netherlands Trade Facilitation Committee

The organisations participating in the ODB are:

Ministry of Finance Directorate-General for Customs
Ministry of Finance Directorate-General for Fiscal Policy (DGFZ)
Ministry of Foreign Affairs
Ministry of Economic Affairs and Climate Policy
Netherlands Food and Consumer Product Safety Authority (NVWA)
Inspectorate for the Environment and Transport (ILT)
Air Cargo Netherlands (ACN)
Alliance of Customs Software (ADS)
Cargonaut Netherlands
evofenedex
Netherlands Association for Forwarding & Logistics (FENEX)
Dutch Association for Transport and Logistics (TLN)
Dutch Association of Tax Advisers (NOB)
Portbase
Register Belastingadviseurs (RB)
Association of Dutch Shipagents/Brokers (VRC)
VNO-NCW/MKB Nederland
Dutch Terminal Operators' Association (VNTO)
Top Sector Logistics