



Customs Administration of the
Netherlands
Ministry of Finance

Annual Report Overleg Douane Bedrijfsleven (ODB) 2025





Foreword

We hereby present the Annual Report Overleg Douane Bedrijfsleven (ODB) for 2025. It lists the most important topics discussed by the ODB.

Enjoy the read.



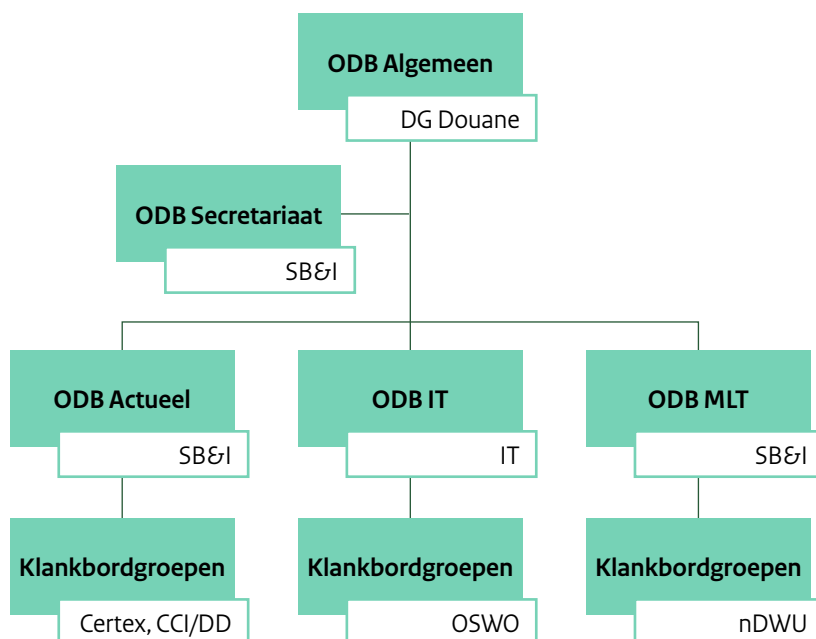
1 Introduction

The Netherlands is a country marked by trade and logistics. That position requires Customs to work closely with the business community. In 2025, we again discussed high-impact cases with our partners in the areas of trade and logistics, in the form of the Overleg Douane Bedrijfsleven (ODB)¹. Preparation for the new Union Customs Code (nUCC) took centre stage this year. Together with the business community, we have worked on a shared overview of its impact and on workable implementation. The input from the business community turned out to be of great added value for the implementation of CERTEX as well, to keep processes agile and identify bottlenecks at an early stage. In the ODB IT, we jointly took steps to improve communication around outages and downtime, so that the logistics chain is hampered as little as possible during such difficult moments. In addition, the quality of our services was a recurring topic of discussion: the issues raised during these discussions were used to further improve our services. We greatly appreciate the constructive feedback of the business community, and we continue to be jointly committed to ensuring a smooth flow of goods and a strong market position of the Netherlands and the European Union.



2 Key Developments in and around the ODB

The ODB is organised as follows:



¹ Since 2016, the ODB has held the status of the World Trade Organization's National Committee on Trade Facilitation (NCTF).

ODB General functions as the general meeting, chaired by the Director-General of Customs.

ODB General convened three times this year.

In addition, the ODB has three working groups: ODB Current, ODB IT, and ODB MLT (Medium to Long Term). ODB Current convened four times, ODB IT convened four times, and ODB MLT convened three times. Working groups may establish (temporary) sounding board groups for significant developments and organise activities. In 2025, these included the sounding board groups for CERTEX, nDWU, and CCI, among others. Participants from individual companies were invited specifically for this purpose, due to their specific respective expertise.

ODB Composition and Structure

In 2025, the ODB 2.0 working group ('the Working Group'), which counts representatives of a number of overarching organisations and Customs among its members, re-evaluated the structure of the ODB. The business community presented feedback on the ODB 2.0 during the ODB General session in November. The Working Group will incorporate that feedback into an ODB 2.0. implementation plan, part of the ODB General agenda of April 2026



3 ODB Themes in 2025

The New Union Customs Code (nUCC)

The revision of the Union Customs Code (UCC) is one of the greatest challenges for both Customs and the business community for the coming years. The new UCC will take effect at the end of 2026, in part. The rules will be implemented step by step within the member states of the European Union, towards full effect in 2034. The new UCC coming into effect is seen as the most major reform of the customs system since the creation of the customs union in 1968. Declaration supervision is shifting towards data supervision. This means that companies will be able to submit all their customs data at once, via a European customs data hub. National customs services will be working together with a European customs authority (EUCAB). This authority will also be responsible for customs data hub management.

At the end of 2025, Customs pitched the idea of choosing The Hague as the seat of the EUCA. The support of the ODB was an important element in this: the ODB contributed key building blocks to complete the pitch. The new UCC will implement a European handling fee in 2026. This in response to the strong growth of e-commerce shipments over the past years, which in turn gives rise to extra inspection work for and by Customs. The European handling fee is intended to cover those costs. This European handling fee is expected to take effect on the first of November next year.

Due to the massive flow of e-commerce shipments, Belgium and France were initially not willing to wait for this date. These countries planned on implementing a national handling fee at the start of 2026. At the time, this resulted in the risk of more e-commerce shipments than expected being imported into the EU via the Netherlands. To prevent logistics from breaking down in the Netherlands, the Cabinet intended to similarly implement a national handling fee at the start of 2026. This was cause for unrest among the ODB members as well as the larger community. For this reason, Customs explained this topic on multiple occasions, organised a Webinar on this topic at the end of 2025, and gave the business community the opportunity to ask questions and express concerns.

Ultimately, Belgium has postponed the implementation of their national handling fee for the foreseeable future, and France has done the same up to the first of March 2026. The Cabinet of the Netherlands decided to follow suit and postpone implementation of the fee.

The working group focused on the new UCC (the Reform UCC Working Group) convened four times in 2025, chaired by the DGFZ. Because the developments around the new UCC followed each other in quick succession, multiple ODB meetings discussed the new UCC to ensure that the business community is well informed. Over the coming years, the new UCC will remain an area of attention within the ODB meetings, and the dedicated New UCC Sounding Board Group will continue to focus on the substance of the developments surrounding the new UCC.

Implementation Programmes for the Union Customs Code

The current Union Customs Code has a number of implementation programmes, for which much work has been done by Customs together with the business community.

Declarations Processing File Creation

The implementation of the Customs Declarations Management System (DMS) for import and export has been finalised. In addition, Customs is working on the receipt of accompanying documents in the DMS, which are currently received via e-mail.

This digital file shortens lead times and improves services for businesses. All declarants using the DMS must have incorporated this new way of working into their declaration processes as of mid-2026.

Customs Transit Applications (DVA)

Customs adheres to the current planning for the next phase of the DVA (Customs Transit Applications): New Computerised Transit System (NCTS) phase 6. Several adjustments are needed, including the expansion of introduction and declaration data. It is expected that Customs will switch to NCTS phase 6 as of the summer of 2026. Subsequently, the transport declarations will be connected to CERTEX. The final planning has yet to be established.

CERTEX

In 2025, Dutch Customs started the phased implementation of CERTEX. However, the go-live for veterinary goods and the customs warehousing procedure has been delayed until the end of June 2026. Customs had decided to discontinue the application of a specific policy element, which led to discussions between the business community and Customs. In the meantime, Customs is continuing its work based on a revised timeline to make CERTEX operational for the veterinary supply chain as soon as possible, while minimising the impact on our enforcement partners, businesses, and operational activities.

Centralised Clearance

The CCI (Centralised Clearance Import) Sounding Board Group chooses a phased approach for the implementation, linked to the declaration procedures Entry in the Records of the Declarant (IIAA) and the 'normal procedure'. The realisation challenge, to implement CCI for all arrangements and declaration types, will take several years. Customs will engage in consultation with the European Commission in early 2026 on the options, implementation steps, and planning.

E-commerce Supervision

Customs has partnered with other supervisory authorities for the market as well as ministries, to strengthen supervision on e-commerce (the European Market Surveillance Regulation). Based on supervisory reports, the European Commission has indicated that the Netherlands may use border surveillance both more thoroughly and more frequently. At the start of 2026, Customs shall provide the ODB with an explanation of the further details of the Market Surveillance Regulation. The input of the overarching organisations around the implementation of the Market Surveillance Regulation is of great importance and shall be actively sought.

Customs Monitor

In 2025 as well, Customs has shared the Customs Monitor with businesses. Through this survey, Customs identifies trends in the experiences of businesses in interactions with Customs (e.g. communication in supervisory processes, satisfaction with various services, the trust placed in Customs, and the attitude towards compliance with laws and regulations). Customs is rated a 7 out of 10 for functioning in 2025. This was a 6.7 in 2024. The trust placed in Customs has remained virtually the same as in 2024 (3.77), standing at 3.83. In terms of image, Customs is less often characterised as 'strict', 'service-oriented', and 'transparent'. Customs is working on its way of communicating to improve those scores (also refer to the Communication section on page 6. The results of the Customs Monitor have been published publicly.

CBAM

The entire European Carbon Border Adjustment Mechanism (CBAM) Regulation will take effect as of the first of January 2026. The CBAM is a carbon adjustment at the border, affecting the import of specific goods (including steel, iron, and synthetic fertiliser). Up to the end of 2025, businesses had to prepare a quarterly report on the CO₂ released via the production of the imported CBAM goods. Customs has explained this topic in the ODB together with its enforcement partner, the Dutch Emissions Authority (NEA).

Proof of Union Status

The Proof of Union Status (PoUs) European information system will be replacing the paper-based Union status proof for goods with digital Union status proof. These can be applied for via the EU Customs Trader Portal.

The business community has expressed a preference for a system-to-system (S2S) link for companies using fully automated records. Customs has forwarded this to the European level. DG-TAXUD has yet to confirm whether (and if so, when) that link will be realised.

In addition, the second half of 2025 saw the implementation of the electronic Customs manifest (the Customs Good Manifest). This can be used to apply for a Proof of Union Status for multiple shipments simultaneously.

External Customs Release Calendar (ERK)

Since March of 2024, the up-to-date version of the External Customs Release Calendar (ERK) can be downloaded directly via the Customs/National Helpdesk website, in PDF format. The next step is to digitise the ERK. Customs is preparing the internal operational processes in this respect. As soon as this has been finalised, Customs will work on a digital version of the ERK together with ODB IT representatives.

ICS 2

ICS₂ has been a regular topic of discussion within several ODB working groups. The ODB Sounding Board Group for ICS₂ (which includes individual companies among its members, besides the overarching organisations and Customs) has successfully shaped the implementation. 2025 also saw the completion of the implementation of the entry summary declaration (ENS), following which the Sounding Board Group was dissolved in the fall of 2025. The implementation of the new temporary storage declaration (ATO) for the maritime sector is planned for 2026. This implementation is expected to be finalised in the third quarter of 2026. This implementation will be similarly shaped by Customs in collaboration with parties in the maritime sector.

Customs Declarations Management System (DMS)

All companies have been connected to the DMS as of 31 March 2025. All companies holding a permit to file their own declarations via the Entry in the Records of the Declarant (IIAA) arrangement are also using the DMS. Meanwhile, the DMS continues to be under development to enable adjustments for any future legislative changes.

IT Services Continuity

Despite the continuous pressure on the IT organisation, Customs has realised higher availability of the IT systems this year, standing at 98.9%. This means that this is the second year in a row that shows slight improvement compared to the previous year, when availability stood at 98.5% (2024). This year, Customs made specific investments in the improvement of communication around system availability and disruptions, but also in learning from incidents. This has helped, as the number of disruptions decreased in 2025 compared to 2024. Planned maintenance sessions were explicitly aligned with the business community and scheduled at logistically opportune times wherever possible. In addition, maintenance windows have been shortened, minimising the user impact.

Core Figures for 2025

Average availability of Customs systems stood at 98.9% in 2025. This year saw a total of 43 maintenance sessions. Of these, 19 concerned applications, 8 concerned infrastructure, and 16 were DG-Taxus maintenance sessions in Brussels. 2025 saw a total of 77 disruptions (compared to 83 in 2024). There were considerably fewer application disruptions this year (43 in 2024, 27 in 2025) as well as a slight increase in infrastructure disruptions (16 in 2024, 18 in 2025). In addition, the number of disruptions in Brussels decreased significantly (24 in 2024, 8 in 2025). Lastly, 2025 saw other disruptions, including five DigiD disruptions and four NVWA disruptions.

Announcement of Payment Arrangement Expiry (MAB) and Overview of Declarations Filed (OGA)

In 2024, at the request of the business community, Customs investigated the options for making the arrangement available and the first overviews have been provided. In 2025, the dispatch of the Announcement of Payment Arrangement Expiry (MAB) and the accompanying breakdown have been continued. The planning surrounding digital information availability has been delayed, due to other priorities. We expect to be able to take further steps in 2026.

Combating Undermining Crime

Thanks to its strategic information position and expertise, Customs plays an essential role in combating of undermining crime (the use of legitimate businesses for illegal activities). Over the past period, Customs has held discussions with various partners on the topic of collaboration in video surveillance. In addition, the deployment of an algorithm for physical mail was tested, and Customs has followed up on the Resilient Port Terminals ('Weerbare Haven Terminals') Programme. Video surveillance is used in, among others, the Vlissingen-Oost port, the Harlingen port, and the North Sea Canal area, this via the Survey of Camera Surveillance ('Zicht op cameratoezicht') Programme.

Communication

Customs has updated and improved its services. The new website, douane.nl, is now a strong and recognisable channel for communication. In addition, the ODB has identified a number of areas of attention to further improve communication and services. These include more empathic communication and better organising, structuring and updating the Customs information on the various websites. The ODB responded positively to the launch of douane.nl and remains closely involved in the further development of this channel for communication.

Other Topics of Discussion, Questions, and Communication

In addition, the ODB discussed a wide range of other topics, including the 2035 vision of Customs. The main theme of this vision is 'Customs Protects', as well as four sub-themes:

- innovation in implementation,
- strengthening policy influence,
- driving social effects, and
- driving results.

Customs will intensify collaboration with the business community for these themes over the coming years.



The organisations participate in the ODB:

Ministry of Finance – Directorate-General for Customs
Ministry of Finance – Directorate-General for Tax Administration (DGFZ)
Ministry of Foreign Affairs
Ministry of Economic Affairs and Climate
Netherlands Food and Consumer Product Safety Authority (NVWA)
The Human Environment and Transport Inspectorate (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)
The Dutch Association of Tax Advisers (NOB)
Portbase
Register Belastingadviseurs (RB)
Association of Dutch Shipagents/Brokers (VRC)
VNO-NCW/MKB Netherlands
Dutch Terminal Operators' Association (VNTO)
Top Sector Logistics