

Legal framework

Explanation: no automatic suspensive effect of the administrative appeal

Appealing against a UTB **does not have an automatic suspensive effect** on the obligation to pay. This follows directly from the **Union Customs Code (UCC)**.

- **Article 45 UCC** expressly provides that an appeal does **not suspend the implementation** of a customs decision.
- The underlying rationale is the protection of the **financial interests of the European Union**: customs duties constitute EU own resources and must, as a rule, be **collected without delay**, even where they are disputed.
- The EU legislator deliberately opted for a system in which legal remedies and recovery exist **in parallel**: access to justice is ensured, but without automatic suspension.

As a counterbalance to the absence of suspensive effect, the UCC provides an explicit mechanism for **deferment of payment**:

- **Article 112 UCC** empowers customs authorities to grant deferment of payment where the customs debt is contested.
- Such deferment is **not automatic** and must be requested proactively and in due time by the debtor.

At national level, this is reflected in:

- **Article 7:5 of the Dutch General Customs Act**, which confirms that an administrative appeal do not suspend payment but allow for deferment;
- the general system of the **General Administrative Law Act**, under which objections and appeals generally lack suspensive effect unless expressly provided by law.

Article 25 Invorderingswet / Deferment of payment under Dutch Tax Collection Act

The tax collection officer may grant deferment of payment if the taxpayer demonstrates that immediate payment is not possible, provided that the interests of tax collection are not unreasonably compromised.

Conclusion: upon receipt of a UTB, economic operators must **take timely and separate action** to safeguard both their legal remedies (administrative appeal) and their financial position (request for deferment of payment).

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