

Purpose and scope

This procedure describes the steps to be taken after receipt of a Customs debt notice (UTB) issued by Dutch Customs. It is intended for internal use and covers:

- assessment and filing of an administrative appeal;
- requesting deferment of payment;
- safeguarding deadlines and legal remedies.

The procedure is based on the Union Customs Code (UCC), the Dutch General Customs Act (Algemene douanewet), the General Administrative Law Act (Algemene wet bestuursrecht) and the General Tax Act (Algemene wet inzake rijksbelastingen).

For a more general description, also see [Handboek Douane onderdeel Bezwaar en Beroep](#).

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