

Step-by-step procedure

Important: distinction between deadline appeal and payment deadline

Appealing **does not automatically suspend the obligation to pay**. A UTB must, in principle, be **paid within 10 days of the date of issue**. A request for deferment of payment must therefore be submitted **immediately after receipt of the UTB** and cannot be postponed until the expiry of the six-week appeal period.

Step 1 – Receipt and registration of the UTB

- Register the date of issue and receipt of the UTB.
- Record **two separate deadlines**:
 - payment deadline: 10 days from the date of issue of the UTB;
 - appeal deadline: six weeks from the date of issue of the UTB.

Step 2 – Immediate request for deferment of payment

- Submit a written request for deferment of payment **without delay after receipt of the UTB**.
- Legal basis:
 - **Article 112 UCC** (deferment of payment);
 - **Article 7:5 Dutch General Customs Act**;
 - **Article 25 Invorderingswet**.
- Justify the request by referring to the intention to lodge an appeal and the disputed customs debt.
- Customs may require a guarantee.

Step 3 – Substantive assessment of the UTB

- Analyse the legal and factual basis of the UTB, such as:
 - tariff classification, customs value, origin;
 - application of exemptions or preferences;
 - procedural aspects (statement of reasons, legal remedies).

Step 4 – Filing the administrative appeal

- Lodge the administrative appeal **within six weeks** from the date of issue of the UTB.
- The appeal may be submitted **after** the request for deferment of payment.
- Formal requirements (Art. 6:5 GALA):
 - name and address;
 - date;
 - reference to the UTB;
 - grounds for appeal;
 - signature.
- Explicitly mention the amount that is appealed.
- Explicitly refer to **Article 44 UCC** (right of appeal).

Step 5 – Handling of the appeal

- Customs confirms receipt of the appeal.
- A hearing may take place (Art. 7:2 GALA).
- Decision period: in principle six weeks, extendable.

Step 6 – Appeal (if required)

- If the administrative appeal is rejected, an appeal may be lodged with the court.
- Deadline: six weeks after the decision on appeal.
- Legal basis:
 - **Article 8:1 GALA;**
 - **Articles 26 and 27 GTA;**
 - **Article 44 UCC.**