

# AEO Monitoring

VTTI has integrated the annual AEO-monitoring activities for all the EU-terminals in BzCtrl.

Audit trail	The availability of an adequate audit trail to ensure an efficient and effective audit based customs control. Separation Union from non-Union goods. SAQrev6 3.1 ISO 9001:2015, section 6. SAQrev6 3.2.2.
Accounting system	A satisfactory system of managing commercial and where appropriate, transport records, which allows appropriate customs controls (Articles 39 (b) UCC and 25 UCC IA). SAQrev6 - 3.2; ISO 9001:2015, section 6.
Compliance record	An appropriate record of compliance with customs requirements (Articles 39 (a) UCC and 24 UCC IA). Section 2 from the SAQrev6.
Customs routines	Ensuring compliance with regard to applying the appropriate customs procedures (Subsection 3.5 from SAQ rev6) and non-fiscal measures (Subsection 3.5.4 from SAQ rev6)
Flow of goods	A satisfactory system of managing the appropriate customs treatment of goods handled. SAQrev6 - 3.4; ISO 9001:2015, sections 6, and 7
General information	The purpose of this control is to verify that no crucial changes took place in relation to the organisation, operational licenses and measures of internal control. SAQrev6 Section 1.1 TAXUD/B2/047/2011-REV6
Information security	Procedures as regards back-up, recovery and fall-back and archiving options (Subsection 3.6 from SAQ), protection of computer systems (Subsection 3.7 from SAQrev6) and documentation security (Subsection 3.8 from SAQrev6).
Practical standards of competence or professional qualifications	Practical standards of competence or professional qualifications directly related to the activity carried out (Article 39 (d) UCC, Article 27 UCC IA, AEO Guidelines Part 2 Section IV)
Proven financial solvency	The purpose of this control is to validate that the company continues to meet the criteria around financial solvency. (Article 39 (c) UCC, Article 26 UCC IA, AEO Guidelines Part 2 Section III)

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