Control activities, monitoring and testing

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- Automated controls
- Manual controls
- AEO/self-monitoring and continuous improvement

Automated controls

To guide the physical processes, VTTI’s Orders & Nominations module in VTTI’s ERP is governed by “order statuses”. An order can only move to the next step in the process when the relevant data required at that time is available. Moving from one status to another triggers various checks and balances to ensure compliance. These checks and balances are based on rules. The procedure on order statuses that provides for more detail around the working of this concept is included as annex.

> A link to VTTI's “IT – Order statuses” procedure is included here.

To ensure all activities at VTTI’s terminal are covered by VTTI’s customs and excise authorisations, VTTI’s ERP system automatically validates:

- If the activity is covered by VTTI’s authorisations, and which authorisation is applicable;
- If the products involved are covered by VTTI’s authorisations.

Details around the rules and working of these controls are described in attached procedure.

> A link to VTTI's "IT - Blending licence" procedure is included here.

The physical process is further governed by embedded checklists in VTTI’s ERP system. Depending on the type of manipulation, the relevant checks are performed by Operations, including verification that the appropriate documentation and authorisations are in place prior to discharging or loading a vessel. More details about these checks are provided in the procedure attached.

> A link to VTTI's “C&E – Checks ERP per stage and order type” procedure is included here.

Manual controls

On a monthly basis, VTTI’s stocks are reconciled and the (monthly) supplementary declaration (GPA) is sent to Customs.

> A link to VTTI's "C&E - Customs monthly declaration GPA" procedure is included here.

The specific modalities of GPA of VTTI Terminals II B.V. related to the nature of goods (liquid bulk) are captured in the Work agreement with the Customs authorities.

> A link to "Work agreements GPA VTTI Terminals II BV" is included here.

Besides the above controls. several other controls are included in BzCtrl.

AEO/self-monitoring and continuous improvement

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)