

Customs representation

Most customs declarations lodged by VTTI are based on a customs authorisation held by VTTI:

- Customs warehouse
- Inward processing
- Import via VTTI's EIDR authorisation.

As a consequence these customs declarations are lodged in VTTI's own name and on VTTI's own behalf (i.e., no customs representation is applied).

Only two types of declarations remain where VTTI might lodge a customs declaration on behalf of a customer:

- Declarations for release for free circulation via the "normal declaration procedure" (i.e., the declaration is not lodged via EIDR, but directly in the declaration system of the Customs Authorities);
- (Re-)export.

Whether these two types of declarations can be filed under direct- or indirect customs representation depends on the country of establishment of the customer:

- Declarations for customers not established in the EU will always be filed under indirect customs representation, as EU customs legislation requires the declarant to be established in the EU. Indirect customs representation means that the declaration is filed on behalf of the customer, but in VTTI's own name.
- Declarations for customers established in the EU can be filed under direct customs representation. Direct customs representation means that the declaration is filed on behalf of and in the name of the customer.

Where VTTI files (re-)export declarations on behalf of a customer not established in the EU, VTTI, in addition to acting as declarant, usually also assumes the role of exporter in the (re-)export declaration, as customs legislation requires the exporter to be established in the EU. Given that the exporter must have the power to determine, and must in fact have determined, that the goods are to be taken out of the customs territory, a mandate is required in order to fulfil the conditions for qualification as exporter.