Introduction

Accurate and complete customs data is essential for maintaining VTTI’s customs records and preparing customs declarations. This chapter describes how the most important customs data elements are established and controlled.

When considering the allocation of risk and responsibility for determining these customs data elements, a distinction should be made between the public law and private law perspectives.

From a public law perspective, more specifically customs and excise legislation, VTTI bears responsibility towards the customs authorities for the accuracy and completeness of the information contained in any customs declaration it lodges and for the authenticity, accuracy and validity of the documents supporting the declaration. This responsibility applies regardless of whether the declaration is lodged in VTTI’s own name or on behalf of a customer under customs representation.

From a private law perspective, the customer is responsible for providing VTTI, in a timely manner, with the information and documentation required to determine the relevant customs data elements and to prepare a complete, correct and timely customs declaration. This responsibility is reflected in the general terms and conditions applicable between VTTI and its customers.

VTTI is generally not the owner, seller, purchaser, manufacturer or producer of the goods. Consequently, VTTI has limited independent visibility of the characteristics and composition of the goods, the underlying supply chain and transactions, the contractual arrangements between the parties involved, and the production or sourcing circumstances relevant to the determination of customs classification, value and origin. VTTI therefore necessarily relies to a significant extent on information and documentation provided by the customer.

From a practical perspective, the determination of customs data elements therefore requires cooperation between VTTI and the customer. The customer provides the relevant information and supporting documentation through the nomination process. On the basis of this information, VTTI determines or records the customs data elements required for its customs records and declarations in accordance with the procedures described in this chapter.

CS performs predefined completeness, consistency, sanity and reasonableness checks on the information and documentation provided by the customer. The nature and extent of these checks depend on the customs data element concerned, the information reasonably available to VTTI and the circumstances of the transaction. These checks do not replace the customer’s responsibility for assessing and substantiating facts and circumstances that are known to the customer but cannot reasonably be independently established by VTTI.

Where required information or documentation is missing, or where a reasonableness check identifies an apparent error, inconsistency or other reason for doubt, CS follows up with the

customer before the relevant information is recorded or used in a customs declaration. Where appropriate, CS consults the Customs Specialists at the terminal to determine the required treatment or further action. Where the matter requires further specialist assessment due to its complexity, significance or potential compliance impact, the Customs Specialists at the terminal escalate the matter to CGT.

The relevant customs data elements, supporting information and documentation are recorded or archived in VTTI's ERP system and CMS. These systems provide an audit trail between the customer's nomination, the customs data used in VTTI's administration and the resulting customs declarations.