

Standard procedure in BE

Overview of standard procedure for bunker deliveries in Belgium

Below is a summary of the key requirements and steps involved when applying the standard procedure:

- A (re-)export transaction, including an export e-AD, must be filed for each bunker delivery.
- Regardless of the product's customs status (Union or non-Union), an export declaration must be lodged in the **Automated Export System (AES)**, which has replaced the former PLDA system. Although bunker deliveries are exempt from certain aspects of the regular export procedure (e.g. waiver of the obligation to lodge an exit summary declaration), the competent customs office must still confirm that the goods have exited the customs territory of the Union (i.e., exit confirmation).
 - **T1 goods:** The re-export procedure discharges the customs warehouse regime upon receipt of the exit confirmation.
- **T2 goods:** In addition to the export declaration, an export e-AD must be submitted via EMCS to the customs office of export. Once validated, the e-AD status changes to "accepted for export" and is assigned an ARC number. When the export movement is properly discharged (i.e., after receipt of the exit confirmation), the customs office of export will update the e-AD status to "delivered," indicating that both the export e-AD and the excise warehouse regime have been properly discharged.
- **Free goods:** An export declaration must be lodged in AES.
- The goods to be bunkered must be located at a Belgian customs-approved location (to be indicated in data element 16 15 000 000) at the time the electronic declaration is submitted.
- At least two hours before the bunkering begins, a notification must be sent to the competent Belgian customs authorities ("Controlregie"). Based on prior discussions with Antwerp customs, it is recommended that the bunker vessel does not leave the quay at the terminal of loading before the export declaration is validated. A bunker receipt must be prepared and signed by the captain of the receiving vessel, including a statement of the delivered quantity.

- Once validated, and in accordance with Article 335 UCC-IA, the export declaration and validated bunker receipt must be presented to the customs office responsible for the quay of loading to confirm the exit. If necessary, the initial export declaration may need to be amended.

- A company not established in Belgium may use the authorizations of an authorized warehouse keeper and/or private customs warehouse from a third party, provided the activities are carried out in the name of and under the full responsibility of the authorization holder.

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