

Zeevaa

Required licenses

- Recognized bunker supplier (erkend bunkeraar). This license is needed to be able to supply T1 (non-EU) and T2 (EU) bunkers in Dutch and Belgian ports to sea going vessels
- Requires regular cross border supply of bunker fuel. At least 4 times per month
- Proper administrative and control procedures to ensure correct, timely and complete recording of all transactions. These processes need to be described in detail and will be audited before the license is granted.
- Excise warehouse. This is a license for T2 (EU) bunker fuel. This license is required to load excise goods under full excise duty suspension in The Netherlands and to deliver this as bunker fuel in The Netherlands and Belgium.
- Proper administrative and control procedures to ensure correct, timely and complete recording of all transactions. These processes need to be described in detail and will be audited before the license is granted.
- A customs bonded warehouse license. This is a license for T1 (non-EU) fuel. This can also be a so called sailing warehouse, i.e. a bunker barge can become a customs bonded warehouse.
- Proper administrative and control procedures to ensure correct, timely and complete recording of all transactions. These processes need to be described in detail and will be audited before the license is granted.
- It is mandatory to supply fuel loaded in a sailing customs warehouse as bunker fuel in The Netherlands or Belgium under this ARA bunkering procedure. It is not allowed to sell such fuel as a cargo and to deliver it ship-to-ship as cargo or to discharge in a customer's bonded warehouse on shore.

Point of attention

The Dutch recognized bunker supplier license issued to a Dutch entity does not allow you to load T2 bunker fuel in Belgium.

The Belgian recognized bunker supplier license issued to a Belgian entity does not allow you to load T2 bunker fuel in The Netherlands

If you want to be able to load T2 bunker fuel in both countries, you the recognized bunker supplier license in both member states. That means that you need a legal entity in both countries, or a legal entity in one country having a branch office in the other country.

Export declaration (T2) / Re-export declaration (T1)

What: The standard export/re-export declaration, no simplification allowed. Submitted electronically, requires outsourcing to specialized customs broker.

Where: In the country that granted the recognized bunker supplier license and the customs bonded warehouse license. If these licenses are granted by Dutch customs to a Dutch BV and this BV loads T1 bunkers in Belgium and supplies these in Belgium to a sea going vessel, then the export/re-export declaration must be filed in The Netherlands.

When: Before loading into the bunker barge for delivery to seagoing vessels.

One export/re-export declaration is done for the quantity loaded on board of the bunker barge. This quantity can be supplied in several small parcels to various sea going vessels. Quality of goods may not be altered on board. Blending on board is not possible. To be investigated whether blending that doesn't change the CN Code of all goods involved can be done. If so, it is still a very restrictive form of blending on board.

Bunker Accompanying Document (Bunkergeleidedocument BGD)

Immediately when the export declaration is done, the recognized bunker supplier must issue a BGD.

- This BGD contains the same quantity and quality as the export declaration.
- On this BGD reference is made to the MRN (Masterreferentienummer) of the export/re-export declaration.
- The BGD must have a unique number
- The BGD are the stock records of the bunker barge
- The BGD must be kept on board of the bunker barge until fully used.
- Fully used BGDs are kept in the office of the recognized bunker supplier awaiting submission of the clearance request.
- By means of simplification the paper BGD can be replaced by an electronic BGD. This requires an audit of the administrative procedures and IT system of the recognized bunker supplier.

Bunker supply procedure

- Bunker fuel for which a BGD has been issued must be supplied as bunkers to sea going vessels within 1 month. In special circumstances this can be extended with 1 month. This needs to be applied for in writing providing the reasons for the extension. Commercial optimization will not qualify as a ground for extension.
- Each bunker supply must be notified in advance to the customs authorities of the EU Member State where the supply will take place. This notification has to be done at least 2 hours before the supply takes place.
- The advance notification contains the following details for bunker supplies that take place in The Netherlands
 - Name of the recognized bunker supplier
 - Identification details (license number) of the excise warehouse or customs bonded warehouse
 - Name, IMO number and port authorities number of the sea going vessel that has to be supplied with bunker fuel
 - Name, registration number and mobile phone number of the bunker barge
 - Location of the bunker supply
 - Date and expected time of supply

- Quantity and CN Code of bunker fuel
- Bunker receipt number.
- EORI number bunker supplier
- Document type “EX” or “ZZZ”
- BGD number
- The advance notification has to be submitted as an electronic “PRO message” using single window maritime platform.
- Point of attention: Registration electronic messages (registratie elektronisch berichtenverkeer) required.

Bunker receipt

The bunker receipt is a critical document in the bunkering process. It serves as evidence of the fact that the fuel mentioned on the bunker receipt has been supplied to a sea going vessel. As such it serves as evidence that the goods have left EU customs territory. The bunker receipt clears the duty suspension procedures that apply to the fuel before the bunker supply is made. Without a bunker receipt duties will become payable over the uncleared quantities.

- For each bunker supply a bunker receipt has to be issued (2 copies)
- Language: Dutch, English, German or French
- No required format, list of minimal data content provided by customs
- Bunker receipt must get a unique and sequential number
- Bunker receipt must be signed by an authorized crew member of the receiving sea going vessel
- One copy remains on board of the sea going vessel, one copy is on board of the bunker barge until the BGD quantity to which it belongs has been fully supplied to sea going vessels. It allowed to replace the original bunker receipt on board of the bunker barge for a copy.
- The BGD and all connected bunker receipt have to be kept in the records of the recognized bunker supplier for at least 7 years.
- In case of multiple BGDs, it is mandatory to assign bunker receipts of a FIFO basis to these BGDs.
- By means of simplification it is possible to use electronic bunker receipts. This is only allowed after explicit approval of customs and requires a detailed audit of the IT systems.

Ship to ship operations between bunker barges

- These are only allowed if the goods remain under the same bunker licenses. A recognized bunker supplier using 2 barges can do a ship to ship operation between the 2 barges it uses. It is not allowed to do a ship to ship operation to a barge that falls under the license of another recognized bunker supplier.
- A ship to ship operation must be notified to customs at least 2 hours in advance. This notification has to be made by sending an e-mail to the competent department.
- Immediately after completion of the ship to ship operation, a new BGD is made for the receiving barge. This is not a new BGD, i.e. it ceases to be valid at the same date as the original BGD. A ship to ship operation therefore does not extend the 1 month deadline for supplying all bunker fuel mentioned on that BGD.

Differences between physical stock and stock records

- Differences have to be registered on the BGD immediately when determined.

- Registration of a shortage. If the bunker barge only carries T1 or T2 bunker fuel, the shortage is registered on the oldest BGD (FIFO). If the bunker barge carries T1 and T2 bunker fuel, the shortage is registered on the oldest T1 BGD (FIFO).
- Registration of a surplus. For each surplus a new BGD is issued that contains the comments that it relates to a surplus. If a bunker barge only carries one customs status, the surplus has that customs status. If a bunker barge carries T1 and T2 bunker fuel, the surplus has T1 status. If a surplus is found on a bunker barge that has no BGD anymore, the surplus has T1 status.
- The surplus quantity requires an export/re-export declaration.

Change of destination - discharging back into tank terminal

- It is possible to bring the bunker fuel back under the regime from which it was loaded. T2 bunker fuel can be discharged into an excise warehouse on shore and T1 bunker fuel can be discharged into a customs bonded warehouse on shore.
- This discharge has to be registered on the BGD and will reduce the quantity of the BGD.
- The customs office of export needs to be notified that no bunkering will take place as that means annulment of that part of the export declaration.
- The recognized bunker supplier needs to issue an e-AD via EMCS when discharging T2 bunker fuel into an excise warehouse on shore.
- Point of attention: EMCS can be accessed via the web portal of Vitol Bunkers BV on the tax authorities website. There is only full access, i.e. access to EMCS means access to all tax info of this company. That limits outsourcing options. To be investigated what specific expertise is required to complete e-AD messages in EMCS.
- It is not allowed to use this change of destination concept to deliver fuel as cargo via ship-to-ship operation to a customer.

Clearance of the procedure

- Clearance is obtained via:
 - Proof of export, duly signed and completed bunker receipt
 - Discharge in excise warehouse on shore
 - Discharge in customs warehouse on shore
- When the bunkering procedure is not properly discharged, excise duties and/or import duties will become due.

Revision #2

Created 9 January 2026 15:30:03 by Remy Sway

Updated 9 January 2026 15:32:07 by Remy Sway