

Business Case for Centralised Clearance within VTTI

Executive question

The aim of this position paper is to answer the following key question:

To what extent does the introduction of Centralised Clearance create opportunities for VTTI to redesign its customs operating model and establish a more centralised customs function within the EU?

Current state assessment

Footprint:

- In which EU member-states is VTTI currently involved in customs activities?
- Which legal entities currently act as declarant / representative in customs declarations?
- Which entities currently hold customs and excise authorisations?
- Which customs IT systems are currently used?
- Which customs brokers are currently used by which entities, in which countries?

Governance:

- Where are customs decisions currently taken?
- What responsibilities are handled locally?
- On which terminals do we currently have customs staff? How many FTE per terminal?
- What responsibilities are coordinated centrally?
- At a first glance, the current setup seems to have a decentralized focus, with a limited, supporting and coordinating role at HQ level. What is the rationale behind the existing setup? Is the current model for instance driven by:

- Legal requirements?
- Operational considerations?
- Historical acquisitions or other historical reasons?
- Tax considerations?
- other?

Understanding centralised clearance

What is centralised clearance?

- UCC concept
- Supervising customs office
- Presentation customs office
- Data-sharing between Member States

Which customs procedures can be covered by CC?

- Import?
- Export?
- Transit?
- Customs warehouse?
- Inward Processing?
- Other?

Conditions and limitations:

- What are the legal requirements
 - Authorisations
 - Compliance standards
 - Record keeping
- Practical:
 - Different national implementations
 - Availability of IT systems
 - Data quality
- Business:
 - Need for local operational knowledge
 - Interaction with terminal operations

Future state scenarios for VTTI

- Implementation of CC could potentially allow for a more centralized customs function.
What are the pros and cons of a more centralized setup for VTTI?

- Are there other perspectives that need to be considered? Excise? CIT? VAT? Legal? Financial? Operational?

Outline different scenarios:

1. Current model
2. Hybrid model (certain functions centralised at HQ, other remain at terminal)
3. Centralized declaration model (one EU customs center, declarations filed from one location, limited local operational support)
4. Customs centre of excellence (all centralized under 1 team)

Impact assessment

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