Risk and responsibility

When it comes to the allocation of risk and responsibility for customs valuation, a distinction should be made between the private law and the public law perspective.

From a public law perspective, pursuant to Article 15 of the Union Customs Code, VTTI bears responsibility towards the customs authorities for the accuracy and completeness of the i nformation contained in any customs declaration it lodges and the authenticity, accuracy and validity of any document supporting the declaration, regardless of whether that declaration is submitted in its own name or on behalf of a customer under customs representation.

From a private law perspective, responsibility for timely providing the documentation and information necessary for the customs declaration rests with the customer. As VTTI is not the owner of the goods declared for import, it has only limited visibility of the underlying supply chain, transactions, and parties involved. VTTI therefore relies on the information provided by the customer. This reliance is reflected in the general terms and conditions applicable between VTTI and its customers, which confirm that, in their mutual relationship, the customer is responsible for the availability and accuracy of such information.

From a practical perspective, this results in a cooperation between VTTI and the customer in relation to customs valuation. The customer provides VTTI with the relevant information, after which CS performs certain predefined sanity and reasonableness checks and follows up with the customer in case of doubt or apparent inconsistencies before lodging the import declaration.

Revision #11
Created 8 June 2026 13:33:24 by Kenneth Veninga
Updated 4 August 2026 12:58:53 by Kenneth Veninga