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BELGIAN CUSTOMS

IMPORT PROCEDURE

ZEEBRUGGE (BE/EU)

1 JULY 2020

ANNIE VANHERPE
CUSTOMS - CLIENTMANAGER – MARKETING GENT



BELGIUM

- 1 of the 28 EU states
 - 1 European legislation
 - 1 customs tariff
- = 1 way of acting



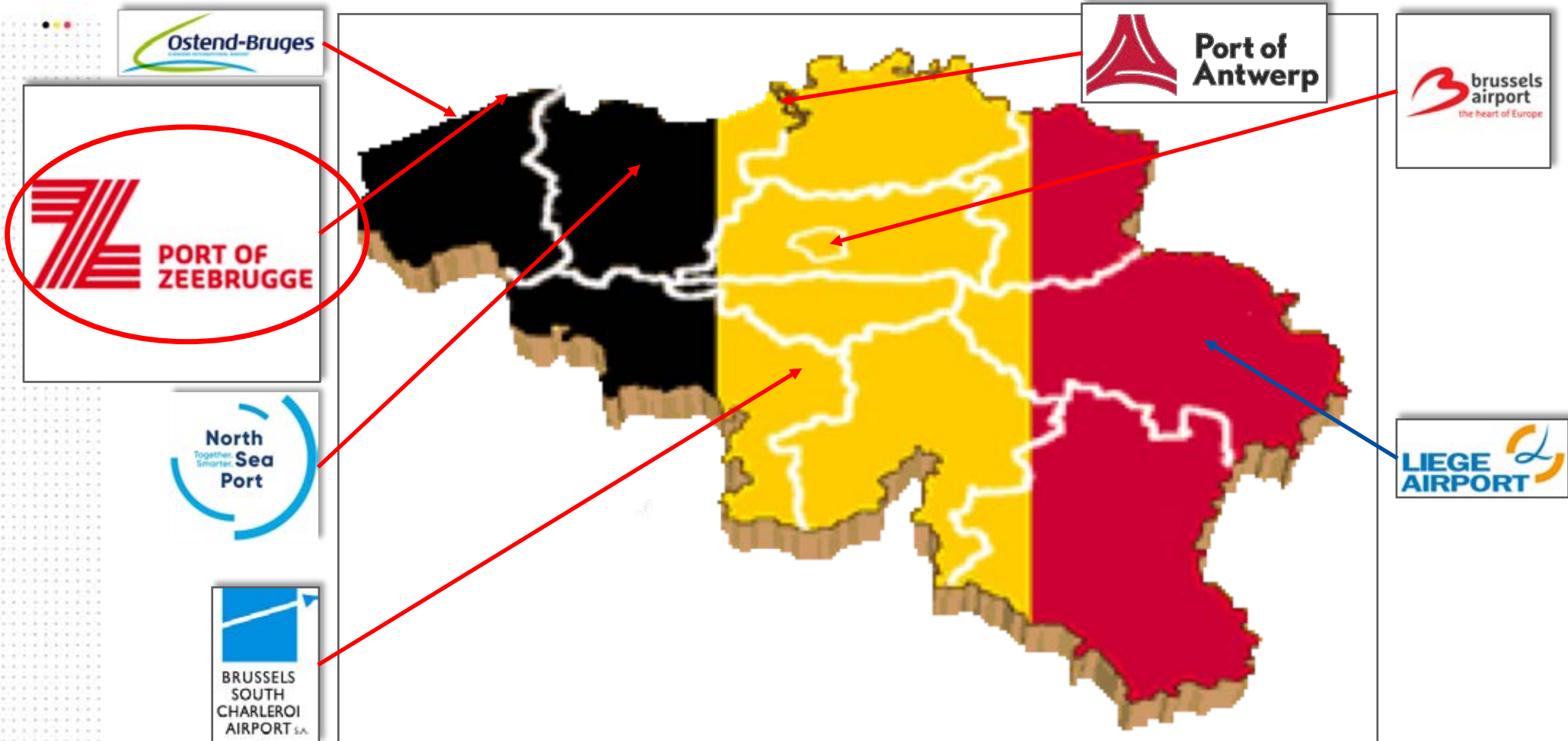
The Belgian General Administration of Customs and Excise is part of the Federal Public Service Finance.



EUROPE



BELGIAN CUSTOMS BORDER OFFICES – AIRPORTS AND PORTS



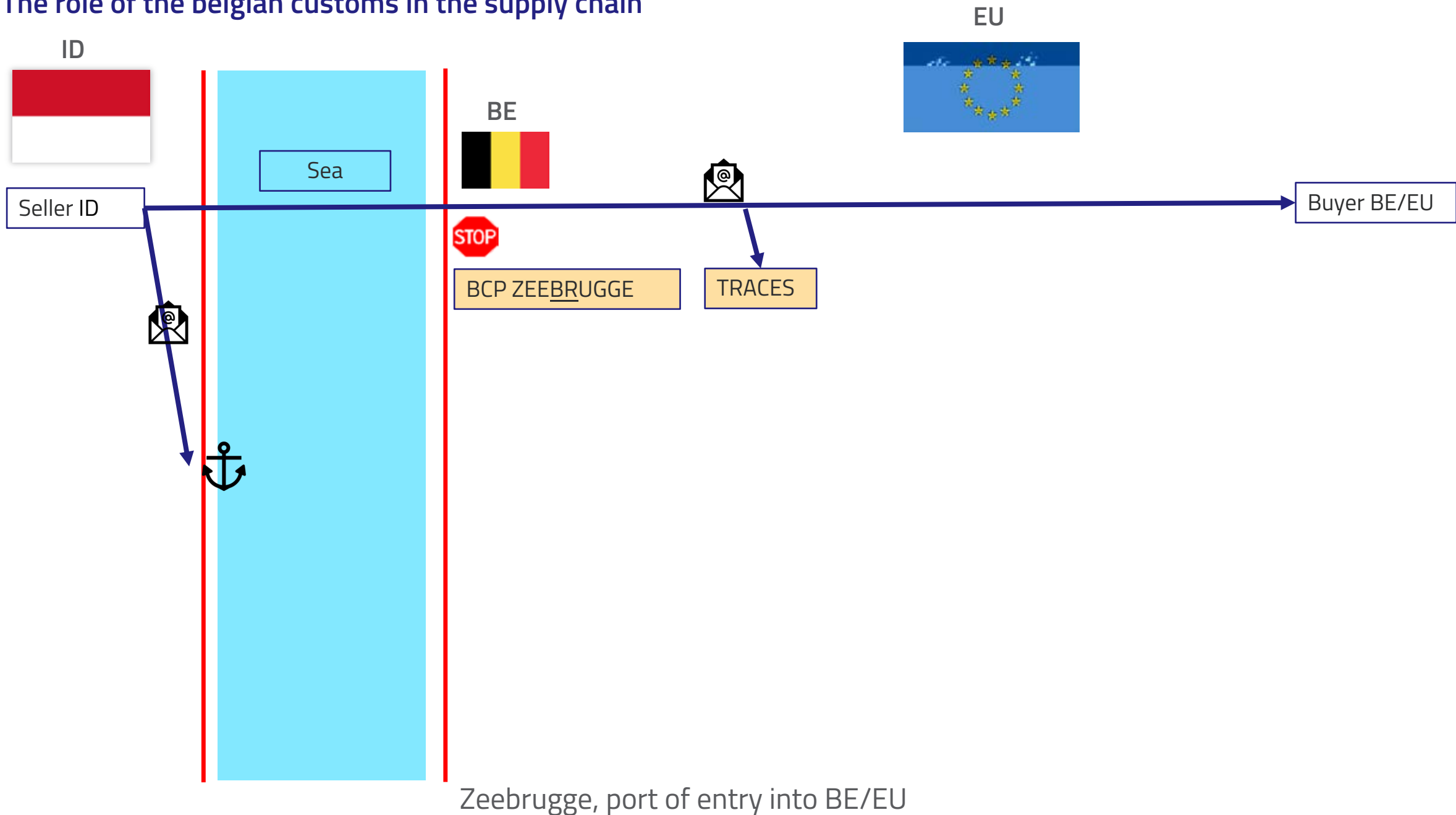


BORDER CONTROL POST ZEEBRUGGE

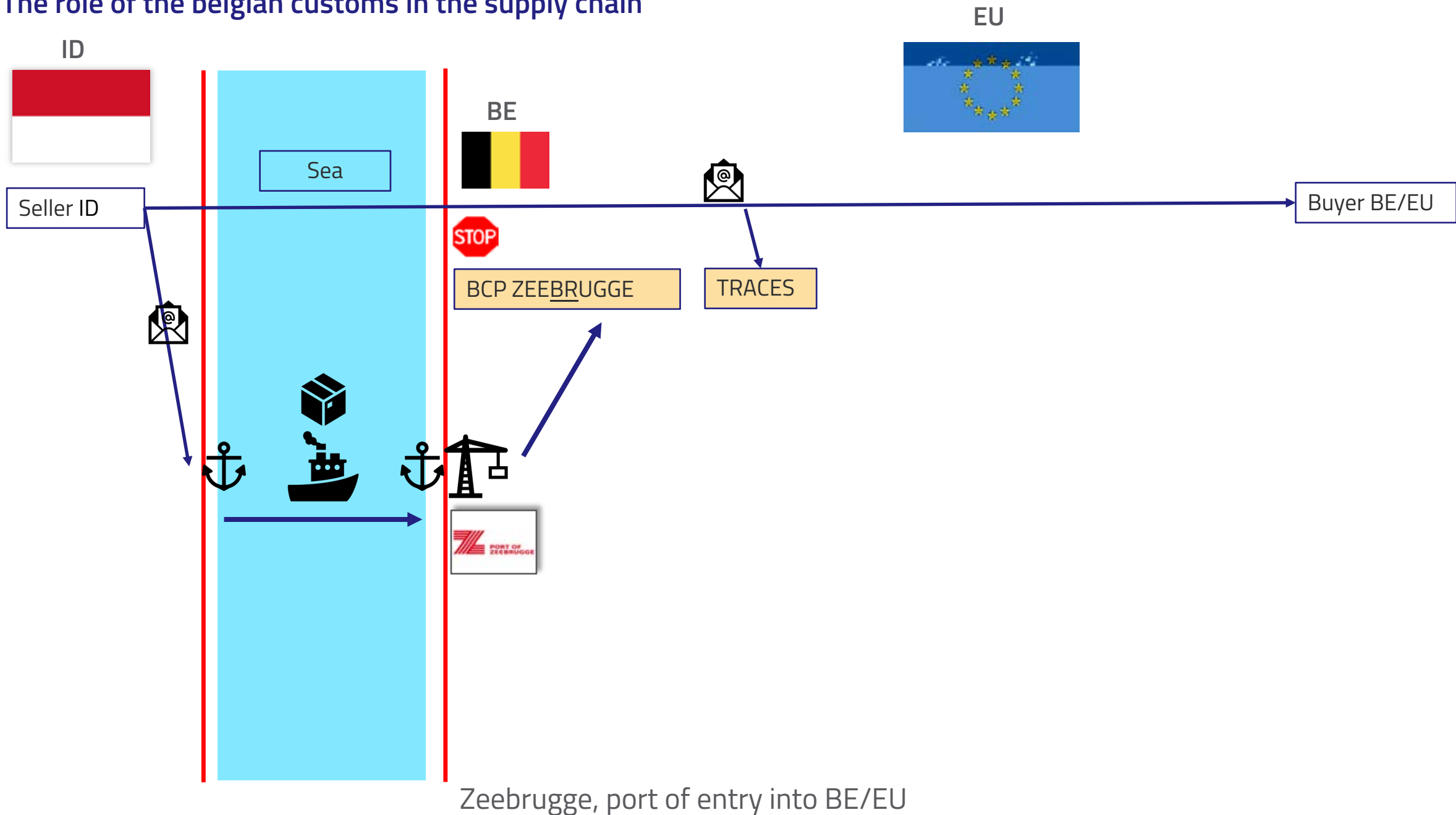
- started in 2010
- working hours: weekly from 6 AM till 10 PM + office hours weekend
- capacity: > **15 containers/hour** (scanning and control)
- customs officers with a lot of experience
- in co-operation with FAVV
- good relationship with port authorities and customs brokers/logistical service providers
- gateway to Belgium and Europe



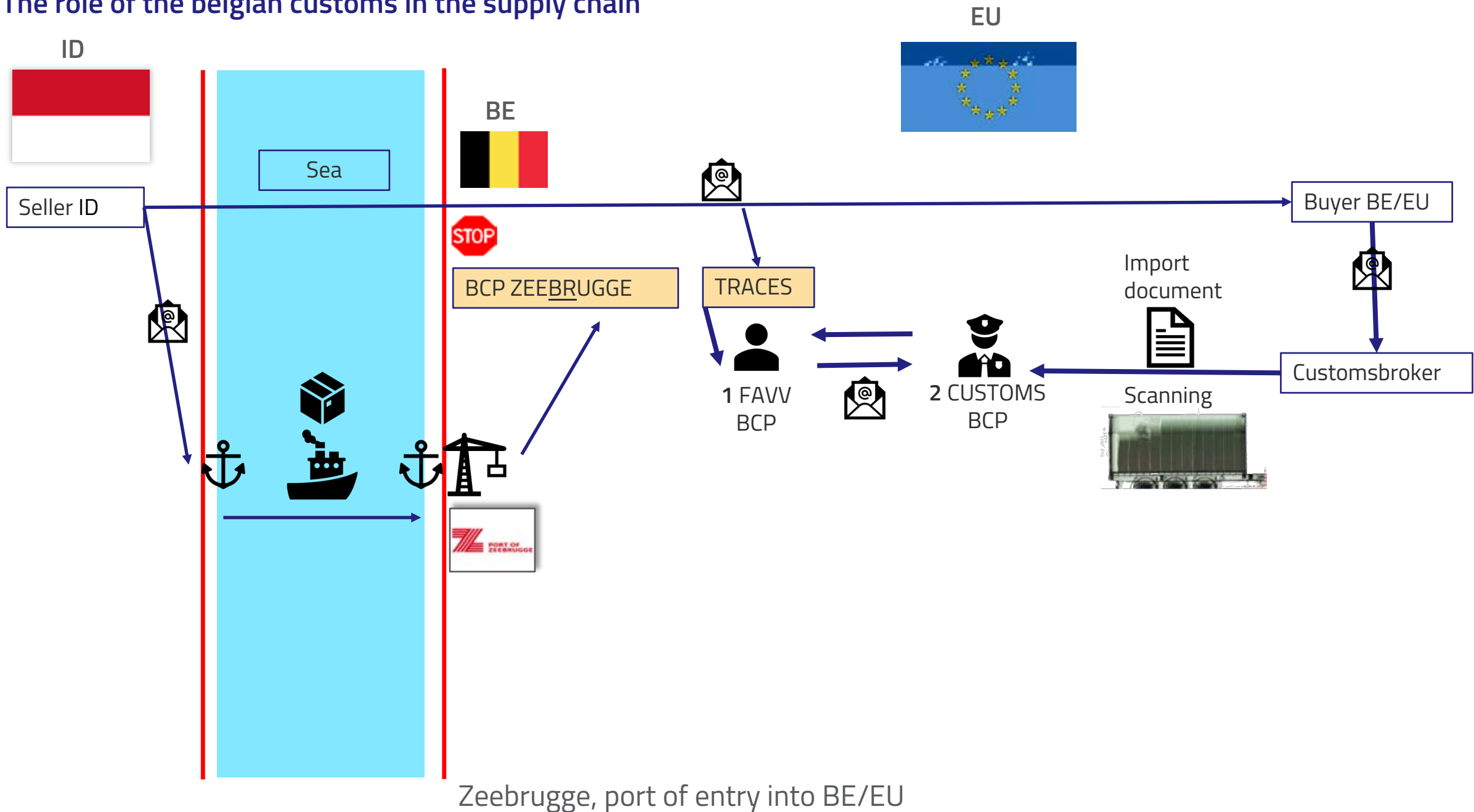
The role of the belgian customs in the supply chain



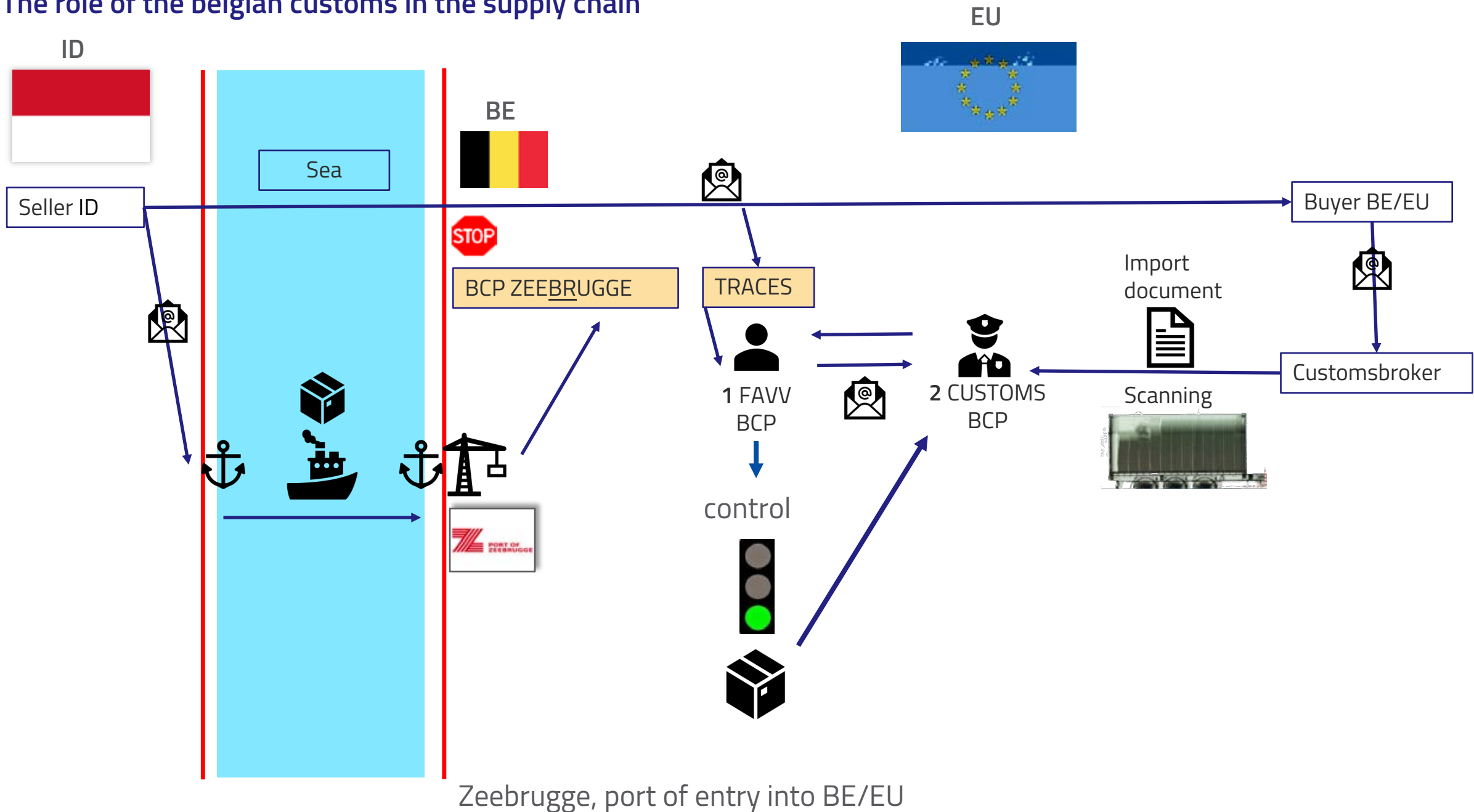
The role of the belgian customs in the supply chain



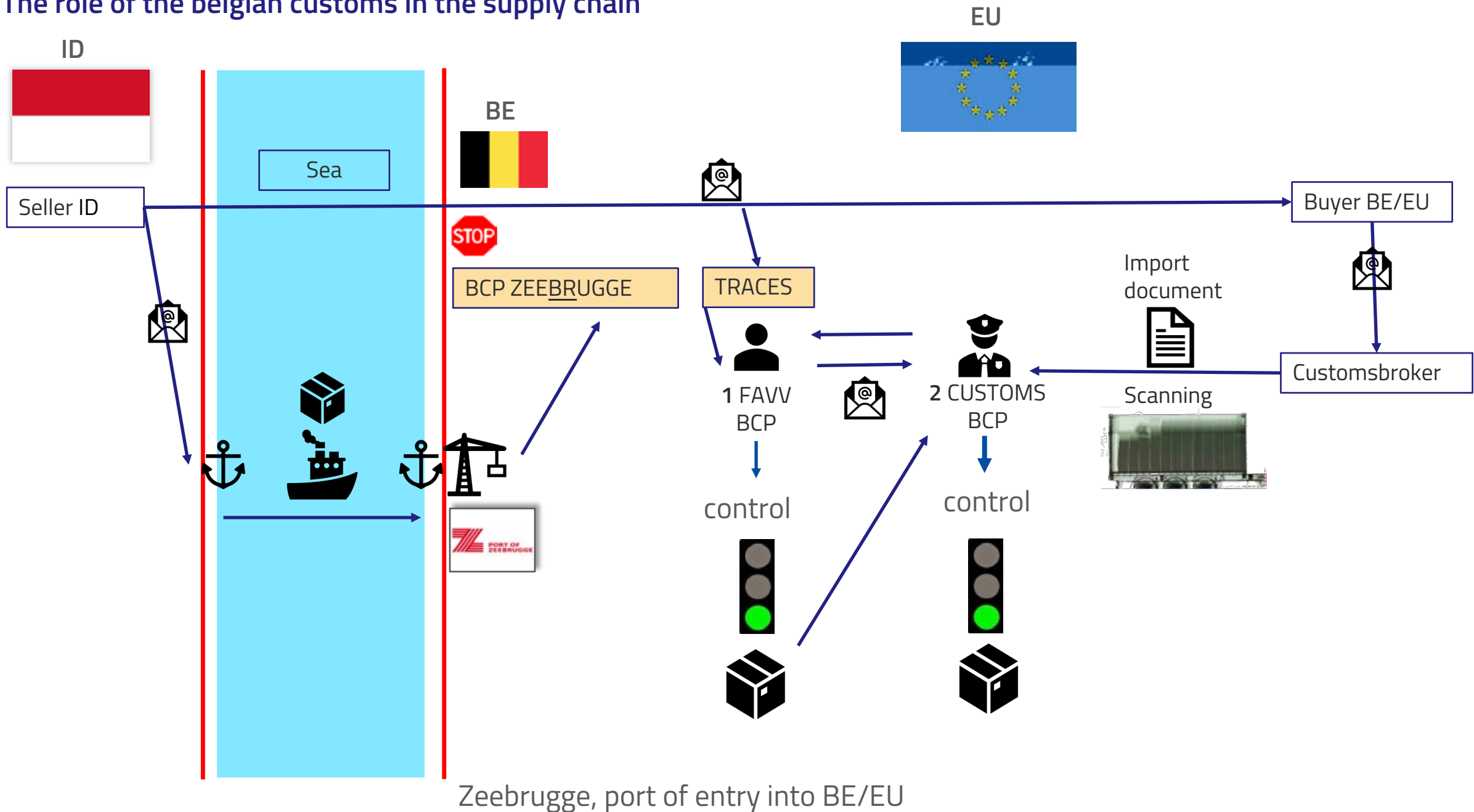
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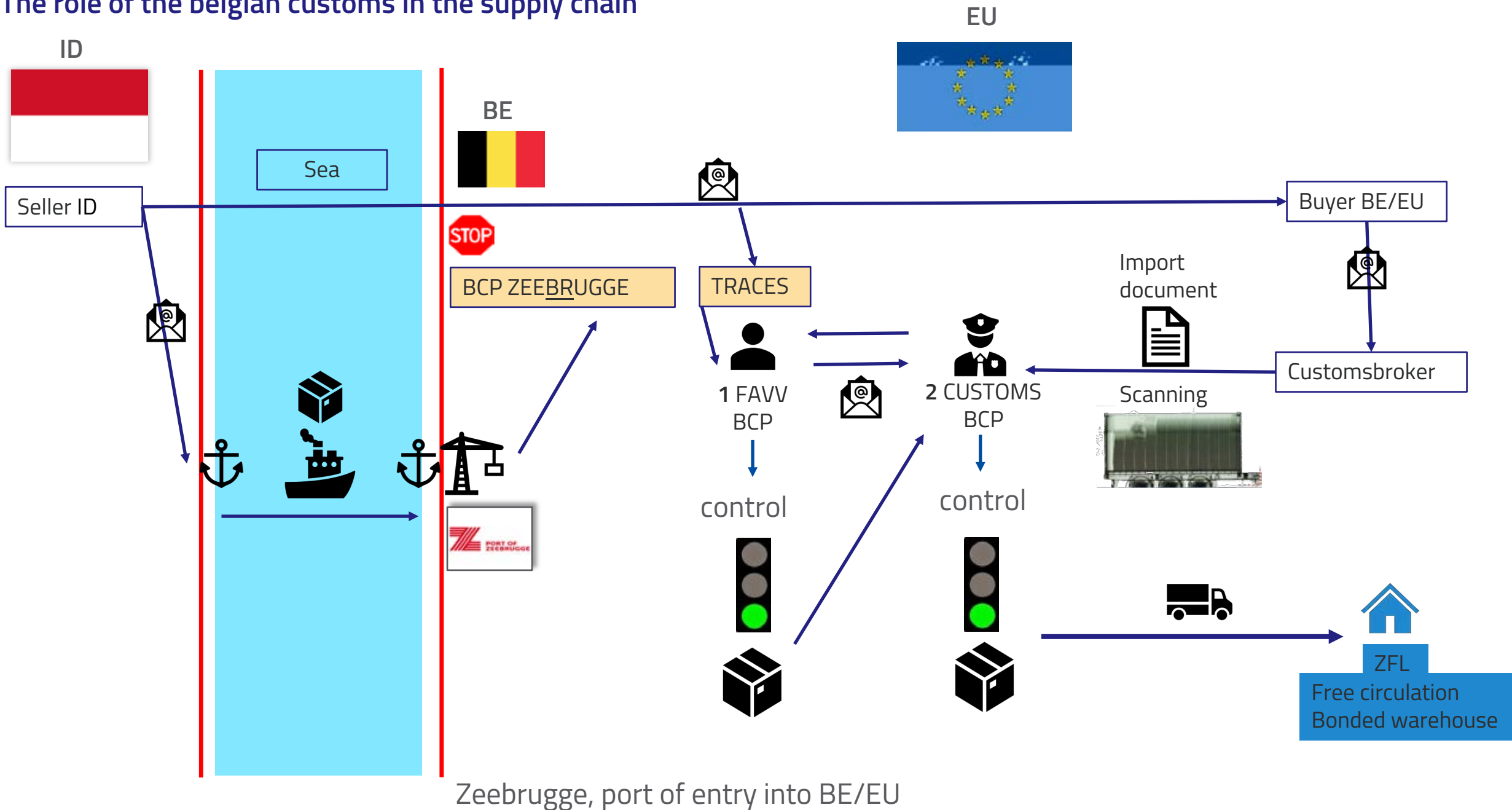
The role of the belgian customs in the supply chain



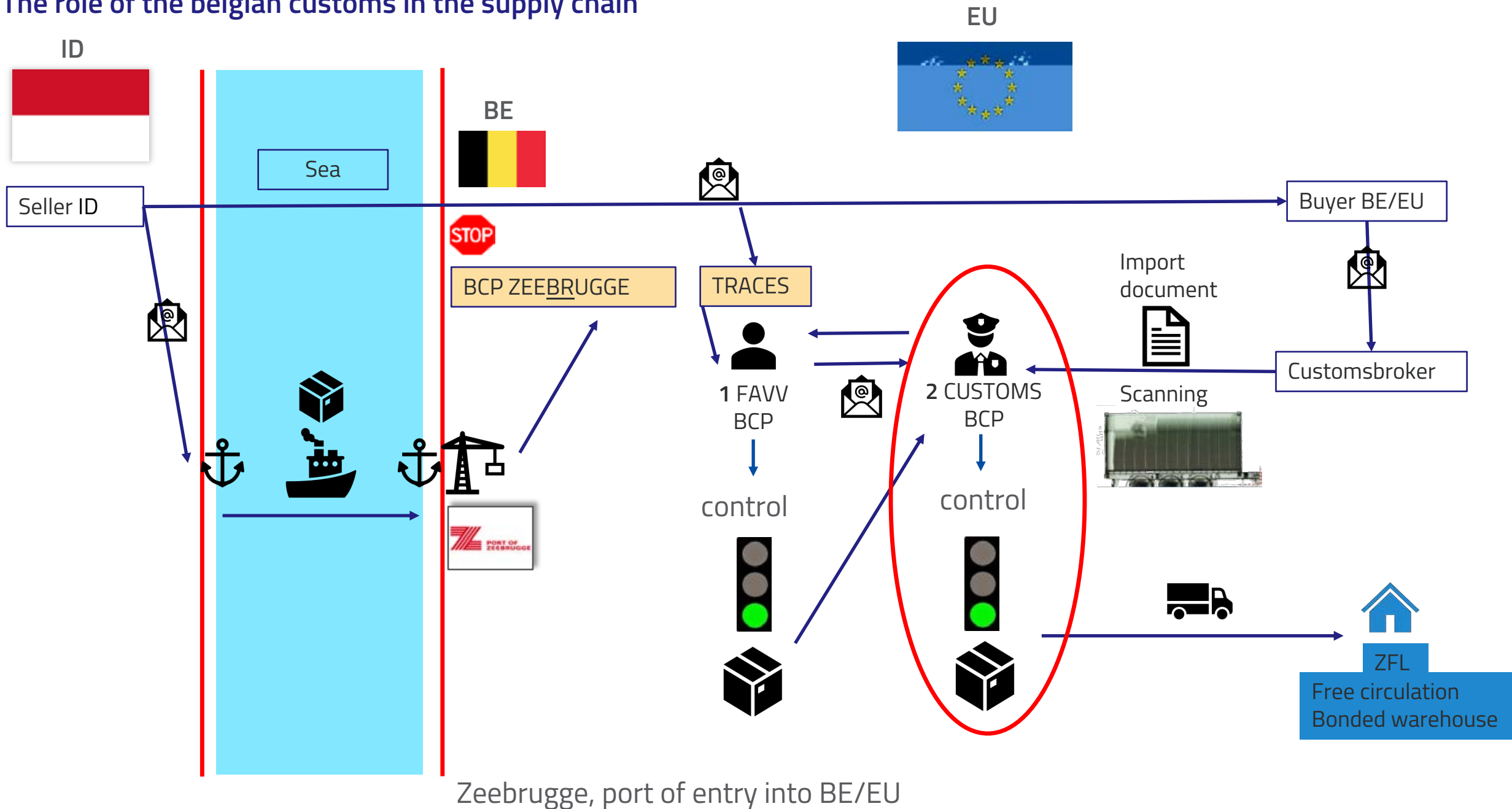
The role of the belgian customs in the supply chain



The role of the belgian customs in the supply chain



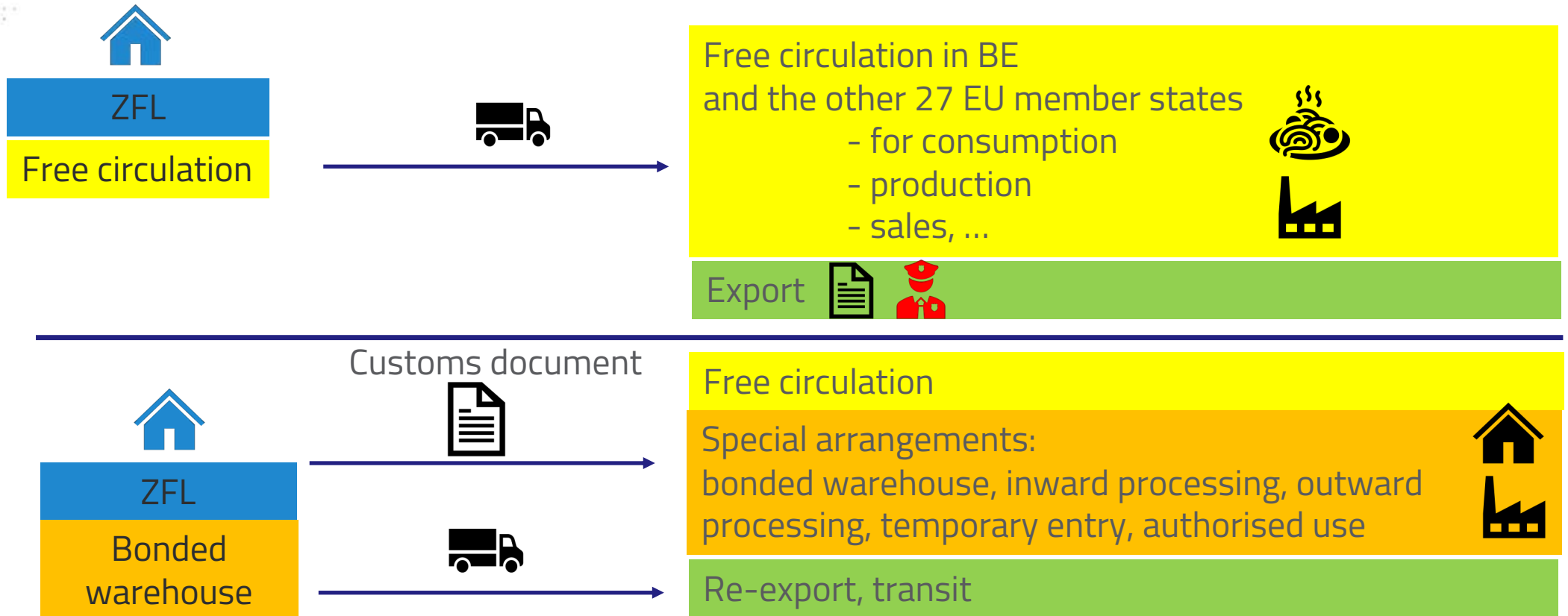
The role of the belgian customs in the supply chain





CUSTOMS PROCEDURES

Goods can be declared for the following customs procedures:





WHAT DOES CUSTOMS DO

In application of the Union Customs Code

Supervision of the flow of goods:

- > apply laws and regulations – customs or other administrations
- > safety and security measures
- > stopping incorrect goods

Control

- goods
- declarations
- > on import and export

Collecting:

- import duties
- VAT on import



CONTROL – DECLARATIONS AND GOODS

Control on import

Import declaration + goods must obligated be presented to customs at the border control post.

2 types of control:

- physical verification
- documentary control

Based on an import declaration:

- the declaration data (commodity code, tariffs, quantity,...)
- the details of the invoice (description of the goods, value, **incoterms**, ...)
- other attached documents (**REX - supplier declaration**,...)

The customs debt is determined and the duties are calculated.



COMMODITY CODE

The base of the customs debt is the determination of the commodity code.

To find an correct commodity code or product description, use the european database: M.A.DB

<https://madb.europa.eu/madb/euTariffs.htm>

The market access database gives also information to companies about import van goods into the EU.

-> % importduties + rules to apply in the EU.



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EU Tariffs

This section provides information on tariffs and other import measures applied to a given product imported into the EU.

Country:

Indonesia

Product code (6 to 10 digits):

[Find my product code](#)

Search

How to find the commodity code of frozen tilapia fillets

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Find the product code

Type one or several words

Search

Browse nomenclature

Search results

☐ Live animals; animal products

SECTION I (01 - 05)

☐ Live animals

01 00 000000

☐ Meat and edible meat offal

02 00 000000

☐ Fish and crustaceans, molluscs and other aquatic invertebrates

03 00 000000

☐ Live fish

03 01 000000

☐ Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304

03 02 000000

☐ Fish, frozen, excluding fish fillets and other fish meat of heading 0304

03 03 000000

☐ Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen

03 04 000000

☐ Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption

03 05 000000

☐ Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption

03 06 000000

☐ Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption

03 07 000000

☐ Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption

03 08 000000

Commodity code frozen tilapia fillets: 0304 6100 00



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<input checked="" type="checkbox"/> Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	03	04	000000
<input type="checkbox"/> Fresh or chilled fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	03	04	310000 - 390000
<input type="checkbox"/> Tilapias (<i>Oreochromis</i> spp.)	03	04	310000
<input type="checkbox"/> Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	03	04	320000
<input type="checkbox"/> Nile perch (<i>Lates niloticus</i>)	03	04	330000
<input type="checkbox"/> Other	03	04	390000
<input type="checkbox"/> Fresh or chilled fillets of other fish	03	04	410000 - 490000
<input type="checkbox"/> Other, fresh or chilled	03	04	510000 - 590000
<input checked="" type="checkbox"/> Frozen fillets of tilapias (<i>Oreochromis</i> spp.), catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.), carp (<i>Cyprinus</i> spp., <i>Carassius</i> spp., <i>Ctenopharyngodon idellus</i> , <i>Hypophthalmichthys</i> spp., <i>Cirrhinus</i> spp., <i>Mylopharyngodon piceus</i> , <i>Catla catla</i> , <i>Labeo</i> spp., <i>Osteochilus hasselti</i> , <i>Leptobarbus hoeveni</i> , <i>Megalobrama</i> spp.), eels (<i>Anguilla</i> spp.), Nile perch (<i>Lates niloticus</i>) and snakeheads (<i>Channa</i> spp.)	03	04	610000 - 690000
<input checked="" type="checkbox"/> Tilapias (<i>Oreochromis</i> spp.)	03	04	610000
<input type="checkbox"/> Catfish (<i>Pangasius</i> spp., <i>Silurus</i> spp., <i>Clarias</i> spp., <i>Ictalurus</i> spp.)	03	04	620000
<input type="checkbox"/> Nile perch (<i>Lates niloticus</i>)	03	04	630000
<input type="checkbox"/> Other	03	04	690000
<input type="checkbox"/> Frozen fillets of fish of the families Bregmacerotidae, Euclichthyidae, Gadidae, Macrouridae, Melanonidae, Merlucciidae, Moridae and Muraenolepididae	03	04	710000 - 790000
<input type="checkbox"/> Frozen fillets of other fish	03	04	810000 - 890000
<input type="checkbox"/> Other, frozen	03	04	910000 - 990000

EU import duties frozen tilapia fillets 0304 6100 00



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TRADE
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https://madb.europa.eu/madb/euTariffs.htm?productCode=030461&country=ID

Country:

Indonesia

Product code (6 to 10 digits):

030461

[Find my product code](#)

Search

Product 030461

Fish and crustaceans, molluscs and other aquatic invertebrates

03 00 000000

Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen

03 04 000000

Frozen fillets of tilapias (*Oreochromis* spp.), catfish (*Pangasius* spp., *Silurus* spp., *Clarias* spp., *Ictalurus* spp.), carp (*Cyprinus* spp., *Carassius* spp., *Ctenopharyngodon idellus*, *Hypophthalmichthys* spp., *Cirrhinus* spp., *Mylopharyngodon piceus*, *Catla catla*, *Labeo* spp., *Osteochilus hasselti*, *Leptobarbus hoeveni*, *Megalobrama* spp.), eels (*Anguilla* spp.), Nile perch (*Lates niloticus*) and snakeheads (*Channa* spp.)

Tilapias (*Oreochromis* spp.)

03 04 610000

EU Import duties

Origin	Measure Type	Tariff	Conditions	Footnote	EU Law
Any Country	Third country duty	9.00%			R1110060
GSP (R 12/978) - General arrangements	Tariff preference	5.50%			R1209781

How to find the commodity code of frozen lobster

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03 03 000000

☒ Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen

03 04 000000

☒ Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption

03 05 000000

☒ Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption

03 06 000000

☒ Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption

03 07 000000

☒ Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption

03 08 000000

Commodity code whole frozen lobster, cooked: 0306 1210 10



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<input type="checkbox"/> Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	03	06	000000
<input type="checkbox"/> Frozen	03	06	110000 - 190000
<input type="checkbox"/> <input type="checkbox"/> Rock lobster and other sea crawfish (Palinurus spp., Panulirus spp., Jasus spp.)	03	06	110000
<input type="checkbox"/> Lobsters (Homarus spp.)	03	06	120000
<input type="checkbox"/> Whole	03	06	121000
<input checked="" type="checkbox"/> Lobster (Homarus americanus), cooked	03	06	121010
<input type="checkbox"/> <input type="checkbox"/> Other	03	06	121091 - 121099
<input type="checkbox"/> Other	03	06	129000
<input type="checkbox"/> Crabs	03	06	140000

EU import duties whole frozen lobster, cooked: 0306 1210 10



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SPS: Sanitary and
Phytosanitary Issues

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Product 0306121010

Fish and crustaceans, molluscs and other aquatic invertebrates

03 00 000000

Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption

03 06 000000

Frozen

Lobsters (*Homarus* spp.)

03 06 120000

Whole

03 06 121000

Lobster (*Homarus americanus*), cooked

03 06 121010

EU Import duties

Origin	Measure Type	Tariff	Conditions	Footnote	EU Law
Any Country	Third country duty	6.00%			R9530090
Any Country	Non preferential tariff quota	0%	Show	CD332	R0206601
GSP (R 12/978) - General arrangements	Tariff preference	2.10%		TM547	R1209781

Footnotes

Code	Description
CD332	Access to this tariff quota shall be reserved for products: - in free circulation in Saint Pierre and Miquelon and transhipped there, - transported directly to the Community, - accompanied by an export certificate EXP issued by the customs authorities of Saint Pierre and Miquelon in accordance with the conditions laid down in Annex IV of Decision 2001/822/EC (OJ L 314/01).
TM547	Application of Article 7.3 of Regulation (EC) No 978/2012 (OJ L 303).



INCOTERMS

Incoterms are important when calculating the customs value.

Customs value is calculated on base of:

- price of the goods
- costs, related to the sale, made outside the EU (transport, handling, insurance, ...)

An example:

FOB (*Free On Board*) Seaport ID: value based on invoiceprice + costs

CIF (*Cost, Insurance and Freight*) Zeebrugge: cost are included in the invoiceprice



ORIGIN AND PREFERENCES

ORIGIN

REX = Registered Exporter system

- system of certification of origin of goods based on a principle of self-certification.
- the origin of goods is declared by economic operators themselves = registered exporters
- > Certificates of origin Form A issued by governmental authorities are replaced by invoice declarations made out by economic operators.

Indonesia has joined REX since 01/01/2019.

PREFERENCES

Currently GSP: Generalised Scheme of Preferences

Meanwhile, negotiations EU- Indonesia to obtain a Free Trade Agreement



CUSTOMS /COVID-19

Covid-19 and the lockdown does not prohibit the movement of the goods and products.
Regular trade can continue without obstacles.

Measures were only taken for some medical supply's.



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DOUANE EN ACCIJNZEN