

## **Dutch Customs grants postponement to exporters not established in the Union**

Who can act as an exporter? This question has been causing considerable commotion in the Union for some time now.

On July 30, 2018, the European Commission introduced a new definition of 'exporter'. For businesses, this is a person established in the customs territory of the Union who has the power to determine and has determined that the goods are to be taken out of that customs territory.

If this does not apply, for example because that person is not established in the Union, it is any person established in the customs territory of the Union who is a party to the contract under which goods are to be taken out of that customs territory.

On October 1, 2019, the Dutch customs authorities announced that as of December 1, 2019, it will no longer be possible for a person not established in the Union to be indicated in box 2 of the export declaration, which means that as of December 1, 2019, companies established outside the Union will have to authorize/designate a person established in the Union to act as exporter.

This was found to be too short a time frame for many companies. The Dutch customs authorities have thus postponed this change until April 1, 2020. Until then, a person not established in the Union can be indirectly represented on the export declaration. The person not established in the Union will then be indicated in box 2 of the export declaration.

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