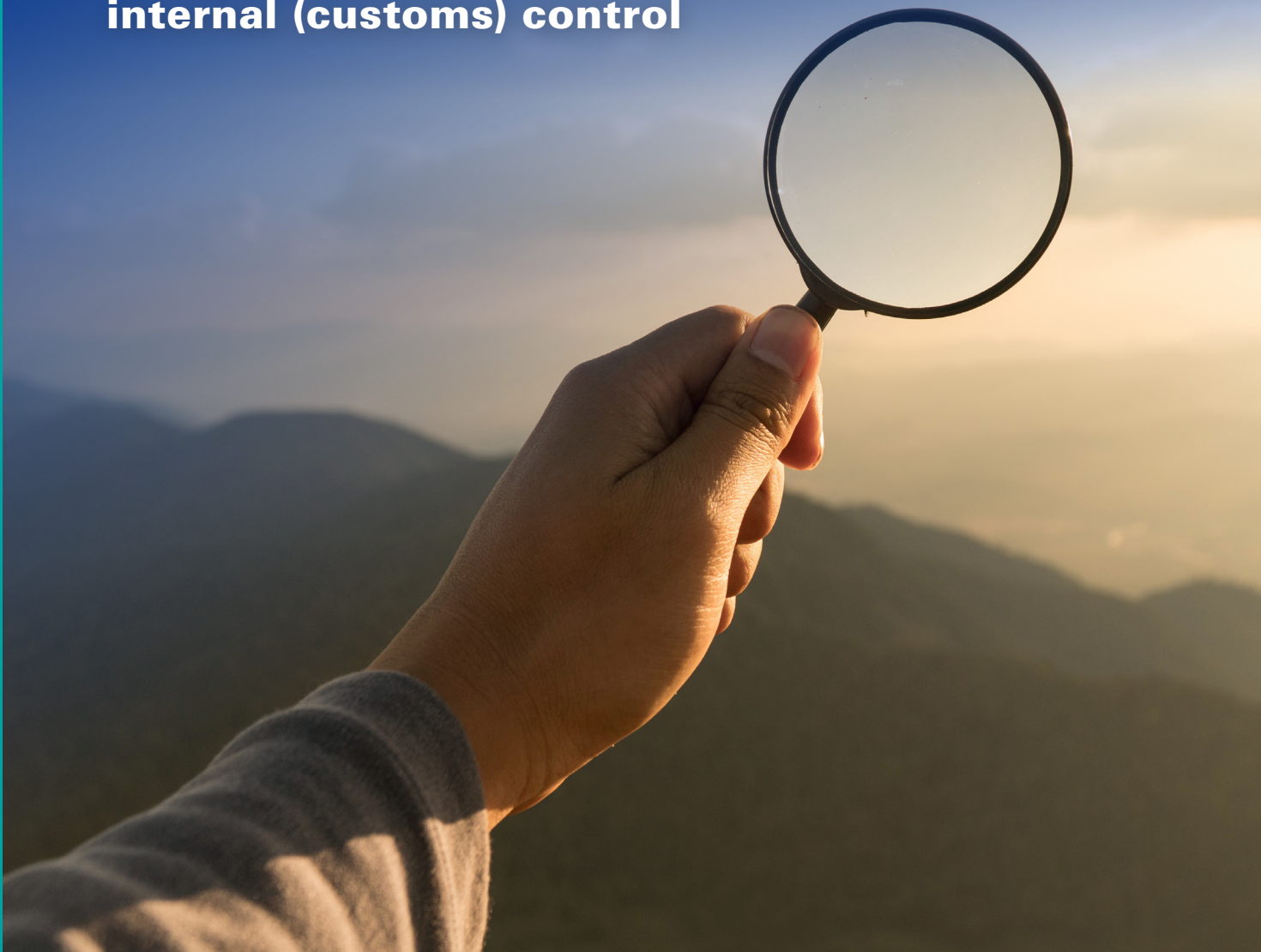




Meijburg & Co
Tax & Legal

Random statistical sampling: Monitoring your customs control

**Using random statistical
sampling as part of your
internal (customs) control**



Control customs processes with random statistical sampling

As a cross-border enterprise you would like to be in control of customs matters. The Dutch tax authorities / Customs also requires this of enterprises and regularly performs audits - by means of random statistical sampling for example. How do you ensure that your customs affairs are in order? And how do you monitor your (customs) accounts and records?



Random statistical sampling as a control tool

Performing a random check enables you to determine the accuracy of a larger population with a degree of certainty.

By using random statistical sampling preventively as periodic or incidental check and evaluating it as part of your Customs Control Framework, you retain control of your customs position and processes.

How can we help you?

We can help you with the entire process of continuously monitoring your customs position. **Random statistical sampling** can be used as a control tool for this. We can assist you with the entire process from scoping to customs assessment, from data to consultation with the Dutch tax authorities/Customs, but also with a particular part of the process.

Random statistical sampling can be used for each transaction declaration tax or for a specific purpose. Some examples are:

- VAT upon import
- Customs classification
- Customs value
- Origin
- Non-tax measures

Random statistical sampling in practice

Random statistical sampling as part of the Customs Control Framework

For your company, we can elaborate on the internal customs control (for example as part of AEO) by means of periodic checks via random statistical sampling (**continuous monitoring**).

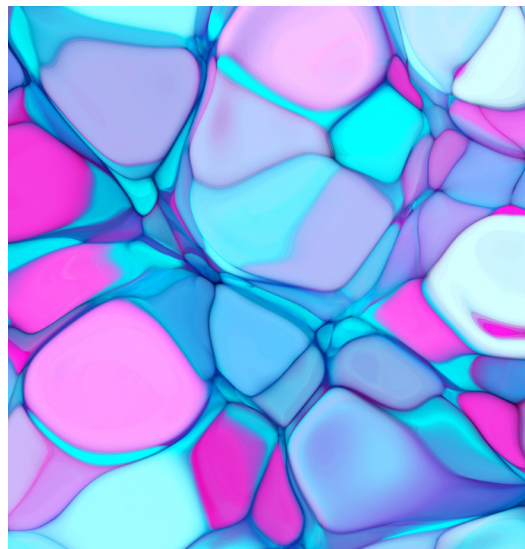
Making random statistical sampling part of your Customs Control Framework and continuously monitoring has a number of advantages.

- Firstly, over the years the error rate for customs clearance will be reduced. This leads to fewer corrections (and penalties) afterward.
- Because the error rate during the years is lower, it is possible to reduce the frequency of random statistical sampling. This reduces the workload and saves on costs.

Use of technology

We use advanced technologies to perform random statistical sampling, which means that, in addition to efficiently performing the activities, we can also provide additional added value.

For example, to collect and process data we use the data made available to your company by the Dutch Customs. This means that the focus can be shifted to assessing the drawn transactions and generating additional insights (root causes) for identified errors. This enables you to improve processes and thus reduce future risks.



Advantages of control via random statistical sampling

- Insight into customs risks and opportunities and the effect of tax control measures
- Analysis and quantification of observations and presenting these in a transparent manner
- Possibility of periodic monitoring with relatively limited effort
- Control according to or derived from the Dutch tax authorities Audit Approach.

Please feel free to contact us



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