

## Customs affairs for Chief Scientists.

### Introduction:

The implementation of the European Community has had several effects on customs affairs in its member states.

Two important aspects are:

- a) harmonization of national law to European rule
- b) opening up inter member state frontiers while at the same time guarding more closely the outer frontiers of the EC.

From a customs' point of view, going out to sea on a ship, even when the ship is under EC flag and even when this ship will not enter a foreign port, means crossing the outer EC border.

All goods on board of this ship, other than the ones permanently on board, have to appear on a customs document. Failing to state one's goods may lead to extensive problems and /or fines either when entering a foreign port or when returning home.

All goods not stated on any customs document will be treated as first entry into the EC and will be subjected to import duties and VAT, together some 25 % of the value of the goods.

If one declines to pay this amount the goods will be treated as 'bonded goods' from now on and will spend the rest of their lives in a customs depot, if not used at sea.

Customs recognize two main categories of goods:

- free goods – FCG (or T2)
- bonded goods – IPR (or T1)

### Free goods.

Free goods are all goods for which import duties and/or VAT have been paid and thus may freely circulate in the EC. When taking such goods to sea they have to appear on a document called 'Aangifte tot tijdelijke uitvoer'. NIOZ holds a permit from customs that exempts from filling in detailed documents, but instead allows for a shortform type of goods listing. Filling in the correct weight and the serial number is very important.

Free goods are then subdivided again into two categories:

- a) permanent goods
- b) consumables

Consumables are all goods that will be used-up at sea e.g. stationary, batteries, chemicals, tissues, gloves and what have we. Consumables need to be declared separately on a customs document, and declared for permanent export.

Goods that will re-enter the EC still representing the same value as when they left, need to be stated in full. Goods re-entering the EC are considered IPR, unless you have proof that equipment is of EC origin.

### Bonded goods.

NIOZ holds a license to store so-called bonded goods in its customs depot. All goods in the depot are in fact **not** in the EC. They have come in from countries outside the EC, or from ships returning to the EC, to get stored, just awaiting the time they will be used at sea again or sent out of the EC.

All movements of such 'bonded goods' have to be registered and accompanied by (extensive) documents. A mismatch in registration and factual presence in the depot may lead to fines and the obligation to relieve the goods from their bonded status at the price of paying the corresponding import duties and VAT.

Usually, most goods stated on the outgoing documents will still be on board when the ship returns in port. However, there are a number of possibilities causing that outgoing documents need to differ from incoming documents:

- a) goods are left behind at sea, in a mooring or a lander, floating around or simply lost
- b) goods are recovered from sea
- c) goods are loaded or unloaded in foreign ports and return home using another route (truck, another ship)

The Chief Scientist will need to group all goods used on his/her cruise on separate lists (documents) in such a way that all these groups, that may re-enter the EC using different routes or having different re-entry dates, can be accompanied by their own matching documents. An example will be given later.

**Personal belongings.**

Often, NIOZ transports or NIOZ ships bring home personal belongings of people without these people being actually present at the moment of re-entry in the EC.

In such a case these personal belongings may never contain one of the following:

- a) Duty free articles. All duty free articles should be carried into the EC personally, not in any transport.
- b) Forbidden goods, drugs, weapons, plants, seeds, soil, (endangered) animals, dead or alive, corals, ivory etc. See also the brochure.

NIOZ has zero tolerance for forbidden goods to be carried on board of one of their ships or transports and holds the Chief Scientists responsible to have all participants comply to this rule.

**Example.**

As an Chief Scientist you will be on a cruise that will deploy a mooring and retrieve a bottom lander.

The cruise leaves from Texel and ends in a foreign port, where you will have to disembark part of your material to make room for the next cruise. The mooring and the lander are equipped with both free and bonded goods.

You will have to make separate documents for:

- a) free goods leaving Texel, returning to Texel on board the ship at a certain date
- b) free goods leaving Texel, staying behind in the mooring, indicating projected return date and path
- c) bonded goods leaving Texel, staying behind in the mooring, indicating projected return date and path
- d) free goods leaving Texel, returning to the EC via separate transport from the port of disembarkment

You will have to obtain documents from your colleague Chief Scientist regarding the lander to recover:

- e) free goods that are part of this lander, returning to the EC
- f) bonded goods that are part of this lander, returning to the EC

For a, b, d, use the '[Customs List](#)' form (MS Excel format), and send it to NIOZ-DVL [ [Peter-Roy Alkema](#), Tel. +31 (0)222 369309 ].

For c, e, f, consult NIOZ-DVL [ [Peter-Roy Alkema](#), Tel. +31 (0)222 369309 ] and your Chief Scientist.