



Customs Flash

Belgium

New requirements for Belgian electronic import declarations

As part of the Multi Annual Strategic Planning (MASP) from the Belgian Customs Authorities, the Belgian electronic import declaration in PLDA is facing new requirements to align with European Union Directives. One of the new requirements is the extension of the IT application for electronic filing in PLDA with data fields from the customs value declaration (hereafter D.V.1). D.V.1 data fields are to be included in the electronic import declaration in the PLDA application.

Customs Value Declaration (D.V.1)

As of 18 April 2017, it is possible to submit the data fields of D.V.1 directly into the PLDA application. The data elements need to be declared together with the import declaration for release into free circulation.

A transitional period, foreseen until 31 August 2017, gives economic operators and/or declarants the opportunity to familiarise with this new functionality. During this transitional period, economic operators and/or declarants can either submit DV1 data elements simultaneously with the electronic import declaration in the PLDA application or still use the existing paper based DV1 form.

However, as of 1 September 2017, D.V.1 data elements will have to be submitted in PLDA together with the import declaration.

The format of D.V.1 in the electronic SAD form will therefore replace the paper version.

General information

- 1) D.V.1 is only foreseen when using the XML structure. In case the EDIFACT structure is used, the following information has to be added in box 44 of the import declaration:
 - Special mentions: Type "44-PLDA-DV1Manual"
 - Attached Documents: Code "N934" - Declaration of customs value D.V.1.
- 2) All data elements from the paper version of D.V.1 are included in the PLDA application under the same numbering and field names. The paper version of D.V.1 is provided in Annex 8 of the Commission Delegated Act (EU) 2016/341.
- 3) D.V.1 is only required for import declarations for release into free circulation. It is not applicable for global declarations, export declarations or AC4 declarations on excise duties.
- 4) After submitting the D.V.1 data fields, it is possible to consult and print the D.V.1 in the PLDA application.

When is a D.V.1 required?

The D.V.1 must be presented to the customs authorities when the imported goods' value exceeds EUR 20,000.

In the following case scenarios no D.V.1 is required:

- 1) When the imported goods' customs value per shipment does not exceed EUR 20,000, as long as the shipment is not part of a split / multiple shipments from the same sender to the same addressee.
- 2) In case no import duties are due on the imported goods (e.g. exemption from import duties).
- 3) When the underlying transaction for the release of the goods into free circulation does not have a commercial character
- 4) When there is no need to submit the required data for the application of the Common Customs Tariff.
- 5) When the customs value cannot be determined based on the transaction value.
- 6) For shipments under the same trade conditions between the same seller and buyer.

In cases (1) and (2), no D.V.1 will be required in the PLDA application.

In cases (3), (4) and (5), the declarant needs to provide the following information in box 44:

- Special mention: Type 44-PLDA-DV1Exempt

In case (6), for shipments under the same trade conditions and additionally, where the buyer/ consignee has the authority to partially complete the D.V.1, the declarant must submit the

number and the date of the authorisation in box 6 of D.V.1. If box 6 is provided, box 7 and 9 of D.V.1 are no longer required.

However, if D.V.1 data fields are submitted for the above scenarios, the data elements of D.V.1 are validated in PLDA.

What to do?

Familiarise with the new functionality before 1 September 2017. Deloitte's Customs & Global Trade (CGT) Team can help companies on how to submit D.V.1 in the PLDA application.

Contacts

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