

# REGIONAAL FORUM GENT

PLATFORM VOOR BEDRIJVEN UIT OOST- EN WEST-  
VLAANDEREN I.S.M. VOKA EN DOUANE

15 DECEMBER 2022



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# REGIONAAL FORUM GENT

WELKOM

ALAIN MUYSHONDT  
REGIODIRECTEUR REGIO GENT – ADVISEUR-GENERAAL

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## PROGRAMMA

Inleiding	Alain Muyshondt
Voorstelling BD	Alexander Alonso & Annick Devuyst (BD)
Toegelaten exporteur: vereenvoudigingen A.TR	Anne-Sophie Lammertyn (AAD&A)
CBAM – Bekaert business case	Claude Seynhaeve (Bekaert NV)
AEO MRA's - toevoeging	Anne-Sophie Lammertyn (AAD&A)
Reorganisatie 2 <sup>de</sup> lijn Regio Gent	Kim De Coninck (AAD&A)
Varia	Anne-Sophie Lammertyn (AAD&A)



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TOEGELATEN EXPORTEUR: VEREENVOUDIGINGEN A.TR

ANNE-SOPHIE LAMMERTYN  
ATTACHÉ - KLANTENCOÖRDINATOR TEAM MARKETING GENT

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## A.TR CERTIFICAAT

- Douane-unie tussen EU & Turkije => A.TR
  - Verwerkte landbouwgoederen
  - Industriële goederen
- A.TR = bewijs van vrij verkeer / geen bewijs van oorsprong!
- 2 opties voor vereenvoudigingen:
  - Vooraf geïmporteerde A.TR door de douane
  - Vooraf geïmporteerde A.TR door de operator geldig gemaakt, met vooraf goedgekeurde stempel = **Zelfcertificering**

## TOEGELATEN EXPORTEUR OORSPRONG

- Aanvraagformulier:

### 8 Soort vereenvoudiging

- Oorsprongsverklaring
- A.TR:
  - ofwel vooraf door de douane geïseerd
  - ofwel vooraf door de operator geldig gemaakt

### 8 Soort vereenvoudiging

Kruis aan welke vereenvoudiging u wenst toe te passen.

Met een vergunning toegelaten exporteur kunt u ook gebruik maken van een vooraf geïseerde A.TR-certificaat:

- a) hetzij van tevoren voorzien van het stempel van het bevoegde douanekantoor en vooraf getekend door een ambtenaar van dit kantoor;
  - b) hetzij door de operator vooraf zelf geïseerd met een door de douaneautoriteiten goedgekeurde stempel en getekend door een bevoegd medewerker van de operator.
- U dient een keuze te maken tussen a) of b).

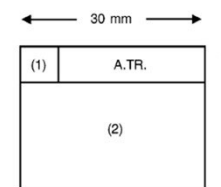
## A.TR – VOORAF GEVISEERDE CERTIFICATEN

- Stap 1: afhalen genummerde blanco certificaten bij hulpkantoor
- Stap 2: zelf invullen van vakken 1 en 8
  - Vak 1 (exporteur): naam- en adresgegevens vergunninghouder
  - Vak 8 (opmerkingen): VEREENVOUDIGDE REGELING + vergunningsnummer
- Stap 3: Waarmerking certificaten met douanestempel & handtekening ambtenaar bij hulpkantoor
- Stap 4: Verder aanvullen vakken bij effectieve uitvoer
  - Vak 12 (visum van de douane): nummer uitvoerdocument
  - Vak 13 (verklaring exporteur): handtekening + datum exporteur

## A.TR – VOORAF GEVISEERDE CERTIFICATEN MET EIGEN VOORAF GOEDGEKEURDE STEMPEL

- Stap 1: afhalen genummerde blanco certificaten bij hulpkantoor
- Stap 2: zelf invullen van vak 1, 8 en 12
  - Vak 1 (exporteur): naam- en adresgegevens vergunningshouder
  - Vak 8 (opmerkingen): VEREENVOUDIGDE REGELING + vergunningsnummer
  - Vak 12 (visum van de douane): **EIGEN STEMPEL**

- *Vooraf controle stempel via bevoegd CABC*
- *Afdruk door computersysteem firma*



(1) BE

(2) vergunningsnummer toegelaten exporteur

- Stap 3: invullen overige vakken bij effectieve uitvoer
  - Vak 12: nummer uitvoerdocument + bevoegd douanekantoor (hulpkantoor)
  - Vak 13: handtekening + datum exporteur



## CONTROLEMAATREGELEN & VERPLICHTINGEN

- Register firma certificaten A.TR gebruikt onder beide vereenvoudigde procedure:
  - Vorm & specifieke vereisten + periodiek insturen in overleg met bevoegd CAB
  - Niet gebruikte of foutief ingevulde A.TR's eveneens te vermelden in registers + reden van niet-gebruik
- Register hulpkantoor met afgegeven genummerde A.TR's
- Vak 44 uitvoeraangifte:
  - 3001 + nummer vergunning toegelaten exporteur
  - N018 + nummer A.TR
- Bewaarplicht 5 jaar:
  - Bewijsstukken vrij verkeer
  - (Digitale) kopie A.TR



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## BEKAERT CBAM BUSINESS CASE

CLAUDE SEYNHAEVE  
DIRECTOR GLOBAL CUSTOMS TAX MANAGER EMEA

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# EU Carbon Border Adjustment Mechanism (CBAM)

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## Business Case

Claude Seynhaeve

15 December 2022

## Proposed EU Carbon Border Adjustment Mechanism

- As part of the EU Green Deal, the European Commission has proposed a **Carbon Border Adjustment Mechanism (CBAM)** to level the playing field from a cost of carbon perspective
  - Importers would have to pay the difference in carbon cost, if any, for their products compared to EU producers for specified imported products.
- As the CBAM aims to ensure the competitiveness of EU installations, it would come in **place of existing carbon leakage measures**
  - Steel producers will lose their higher allocation of free allowances, leading to a significant cost increase.
- However, as a CBAM would level the playing field, it should be possible to **pass-through most of this cost** on to customers

# CBAM Mechanism and Modalities

- Transition period 2023-2025: reporting obligation only (Compliance, no surrendering).
- As from 2026 onwards : Full fledged implementation of CBAM
- Taxable base : CO content of specific materials imported in the EU  
CO content : Either actual data (to be verified by accredited verifiers) or default data  
Adjustment for the carbon price already paid in the country of origin
- Settlement of the CBAM
  - Who? The importer of records, Import authorisation required from national competent authority
  - How? Purchase of CBAM certificates sufficient to meet carbon cost difference
- Number of CBAM certificates is unlimited (to avoid WTO incompatible import restrictions) but they are not tradable
- Price of certificates: average EU ETS carbon price of the previous week

# Bekaert and C-BAM

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# Bekaert core competencies



from wire rod  
6.5 mm



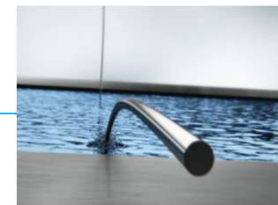
drawing, bunching, cabling,  
profiling, welding,  
knitting, weaving...



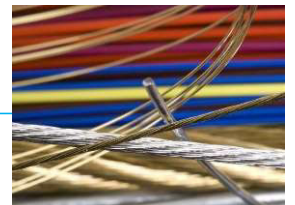
to metal fibers  
1  $\mu$ m



from traditional  
coatings



adhesion  
corrosion resistance  
wear resistance  
anti-fouling



to advanced  
coatings

# EU CBAM Sectoral & Product Scope

## (relevant products for Bekaert in red)

- Electricity, cement, fertilisers, **steel**, aluminium (Annex I may be modified by the COM via delegated acts)
- Criteria for selecting sector and products: relevance of emissions, carbon leakage risk, administrative feasibility
- Steel CN codes included in the CBAM:

7201 - Pig iron and spiegeleisen in pigs, blocks or other primary forms

7203 - Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99,94 %, in lumps, pellets or similar forms

7205 Granules and powders, of pig iron, spiegeleisen, iron or steel

7206 Iron and non-alloy steel in ingots or other primary forms

7207 Semi-finished products of iron or non-alloy steel

7208 Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot rolled, not clad, plated or coated

7209 Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold rolled (cold-reduced), not clad, plated or coated

7210 Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated

7211 Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated

7212 Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated

**7213 Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel**

**7214 Other bars & rods of iron or non-alloy steel, not further worked than forged, hot rolled, hot-drawn or hot-extruded, but including those twisted after rolling**

**7215 Other bars and rods of iron or non-alloy steel**

7216 Angles, shapes and sections of iron or non-alloy steel

**7217 Wire of iron or non-alloy steel**

**7218 – 7223: Stainless steel**

**7224 – 7229: Other alloy steel**

7301: sheet piling

7302: railway or tramway track construction material

7303- 7307: Tubes and pipes

7308: structures

7309: Reservoirs, tanks, vats and similar containers for any material

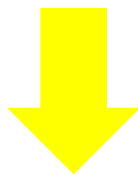
7310: Tanks, casks, drums, cans, boxes and similar containers, for any material

7311: Containers for compressed or liquefied gas, of iron or steel.



## EU CBAM: Project approach at Bekaert

- Impact on different business processes : Purchasing, Sales, production, logistics
- Multi Functional approach needed to tackle the CBAM project at Bekaert
- Compliance and reporting !



- Core Project Team installed
  - Sustainability expert, member of the Bekaert Sustainability department
  - VP Procurement
  - Director Global Customs
- & Ad hoc participation of different Bekaert colleagues

## EU CBAM Project: Objectives

- (1) To monitor EU CBAM related policy & regulatory developments & to react accordingly to best effect for Bekaert.
- (2) To assess the potential/actual impact of the EU CBAM & to ensure that this is taken into account in operational & strategic considerations.
- (3) Once implemented, to identify & implement appropriate systems to manage & administer the EU CBAM from a Bekaert perspective.
- (4) To establish systems to collect data & information to ensure that carbon footprints & carbon costs are known and used for each product manufactured and/or purchased and then imported into the EU.
- (5) To communicate internally to ensure a sufficiently high level of awareness of the EU CBAM.

## EU CBAM Project : Some specific actions taken

Some of the specific actions taken

- Internal webinars organized on CBAM
- Time slot and presentation on C-BAM at a meeting on sustainability with the Bekaert Group Executive committee
- implementation of a digital tool to perform Life Cycle Assessment of our Bekaert products (better understand the environmental footprint of our products)
- Engage with non-EU steel suppliers and/or importers to collect data and information on carbon footprint and carbon costs.

## CBAM: Impact on Bekaert (illustrative example for imported wire products)

- Estimated CBAM cost is function of:
  - Wire rod CO<sub>2</sub> content
  - Additional energy consumption/CO<sub>2</sub> emissions in producing the wire, of which electricity is the most significant;
  - CO<sub>2</sub> cost already incurred in the country of origin.
- Estimated additional financial impact (based on EU carbon prices of 100€/tCO<sub>2</sub> in 2026 & 150€/tCO<sub>2</sub> in 2035), excluding any cost pass through,
- Additional cost in €/t of steel:

Country of Origin	2026	2035	Assumptions
UK	0	0	Additional CO <sub>2</sub> emissions of 0.25tCO <sub>2</sub> /t steel in the EU and the UK. UK carbon prices = EU prices.
China	51	48	Additional CO <sub>2</sub> emissions of 0.25tCO <sub>2</sub> /t steel in the EU, 0.6tCO <sub>2</sub> /t in 2026 & 0.4tCO <sub>2</sub> /t in 2035 in China. China carbon prices of 15€/tCO <sub>2</sub> in 2026 & 30€/tCO <sub>2</sub> in 2035.
India	71	70	Additional CO <sub>2</sub> emissions of 0.25tCO <sub>2</sub> /t steel in the EU, 0.75tCO <sub>2</sub> /t in 2026 & 0.5tCO <sub>2</sub> /t in 2035 in India. India carbon prices of 5€/tCO <sub>2</sub> in 2026 & 10€/tCO <sub>2</sub> in 2035.

# EU CBAM: Open questions and think abouts

## On qualification:

- Is this a climate measure or a tax measure?

## On the practicalities:

- Are the Customs Brokers prepared to provide import customs data to the importers (needed for CBAM compliance)?
- Will CBAM be collected in/by the EU Member State where the goods enter the EU?
- Will reference CO2 levels be per country, per supplier, per HS code or per sector?
- How will the non EU supplier (the importer of records) settle CBAM in case of a DDP sale?
- Is there a clear definition of the verified carbon taxes paid in the country of origin that can be subtracted from the EU carbon tax?
- What happens if a non-EU supplier has a lower carbon footprint than the EU reference?

## EU CBAM: Open questions and think abouts (continued)

### On the risks related to CBAM:

- There is a global trend to introduce new environmental taxes, each with their own rules and taxation bases. What is the risk of retaliation measures?
- Is it likely that the range of products & services covered by CBAM will be expanded over time (e.g. with more downstream products or transportation services being included)?
- Is there a risk of market distortion, e.g. importing finished goods such as tire cord (which is not in the scope of CBAM) instead of semi-finished good like ISC (which is in the scope of CBAM)?
- Could suppliers play the system by, for example, using their lowest carbon emitting production facilities for products sold to the EU market and then selling products produced in their higher carbon emitting facilities outside of the EU?

**Any Questions ?**

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MRA'S - TOEVOEGING

ANNE-SOPHIE LAMMERTYN

KLANTENCOÖRDINATOR WEST-VLAANDEREN, TEAM MARKETING AAD&A

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## MRA'S

- Vraag: hoe voordelen MRA toepassen in de praktijk?
- Section V AEO Guidelines
- Toestemming uitwisseling bedrijfsgegevens met MRA-partnerlanden => **vak 16 aanvraagformulier**
- *In order to benefit from the "Recognition of business partners during the application process" EU companies applying for AEOC/AEOS status in the EU are requested to indicate the name, address and AEO number of any business partner which is AEO in one of the countries that the EU has an MRA with in the SAQ section 6.10. These business partners are considered safe and secure and generally no additional requirements (security declaration etc.) will be asked from the applicant.*
- Subsection 6.10 – Security requirements for business partners

## MRA'S

- In order to benefit from the **"fewer security and safety related controls and priority treatment at customs clearance"** the AEO has to communicate its EORI number to his or her business partner in the respective MRA partner country. The business partner enters the EORI number in the declaration form for the import process into the MRA partner country.
  - **China: AEO – Advanced Certified Enterprises (ACE)**
    - Automatische data-uitwisseling
    - Douane China: code op aangifte bestaande uit EORI-nummer  
vb: BEO..... -> AEO<BEO.....>
  - **Japan**
    - Uitwisseling "EORI like" nummer aan partner Japan (12 karakters)  
*"The European Commission will inform the EU AEOs of these Japanese identification codes by letter"*
  - **Verenigde Staten (AEO – C-TPAT)**
    - 'matching procedure' tussen EORI-nummer en MID-nummer van producent/exporteur naar VS  
-> registratie nodig via 'Customs and Border Protection': <https://mrctpat.cbp.dhs.gov>



[Login](#)

## C-TPAT - EU Mutual Recognition Registration

The Customs-Trade Partnership Against Terrorism (C-TPAT) Program promotes the internationalization of industry partnership programs with our trading partners and with foreign customs administrations. The signing of a Mutual Recognition Arrangement is the procedure that enables information sharing activities to occur in accordance with the terms of the Customs Mutual Assistance Agreement (CMAA) and each participant's domestic laws and policies.

The goal of Mutual Recognition is to link the various equivalent international industry partnership programs, so that together they create a unified and sustainable security posture that can assist in securing and facilitating global cargo trade.

The principle behind aligning partnership programs is to create a system whereby all participants in an international trade transaction are approved as observing specified standards in the secure handling of goods and relevant information.

1.1 AEO Company Name

### EORI Number

1.2 EORI Number

Example: PL12345980ABCDE is EORI for a Polish exporter starting with a two digit country code (PL) followed by Trader National Identifier (12345980ABCDE).

1.3 EU Member State

### Primary Address

Please enter the address that is registered with the European Union Taxation & Customs Union.

1.4 Primary Address, Country

1.5 Primary Address, Street Address

## MRA'S

- **Noorwegen & Zwitserland**
  - Via EVA overeenkomst
  - Automatische uitwisseling
- **UK**
  - Via EU-UK Trade and Corporation Agreement
  - Automatische uitwisseling?

## MRA'S

- Section VII AEO Guidelines:

*One of the essential parts of the MRA negotiation with partner countries, as well as part of the monitoring as part of the MRA implementation are **AEO audit or monitoring on-site visits**.*

*The aim of the on-site visit is to observe how the EU AEO programme is implemented in practice by the different EU Member States. Such visits occur as part of the MRA negotiations (phase 2) and as part of the MRA implementation once an MRA has entered into force.*

## NIEUWE MRA'S

- **Moldavië:** vanaf 1 november 2022 van toepassing  
[https://taxation-customs.ec.europa.eu/news/customs-new-agreement-improve-trade-flows-between-eu-and-moldova-enters-force-1-november-2022-10-28\\_en](https://taxation-customs.ec.europa.eu/news/customs-new-agreement-improve-trade-flows-between-eu-and-moldova-enters-force-1-november-2022-10-28_en)
- **Canada?**  
[https://policy.trade.ec.europa.eu/news/joint-statement-ceta-five-years-cornerstone-canadaeu-economic-relations-2022-12-02\\_en](https://policy.trade.ec.europa.eu/news/joint-statement-ceta-five-years-cornerstone-canadaeu-economic-relations-2022-12-02_en)  
*"the signing of the Mutual Recognition Agreement (MRA) of the EU and Canadian Trade Partnership Programmes at the Joint Customs Cooperation Committee, which will increase supply chain security and facilitate bilateral trade;"*
- **Singapore?** Onderhandelingen in vergevorderd stadium



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## REORGANISATIE 2<sup>DE</sup> LIJNSDIENSTEN REGIO GENT

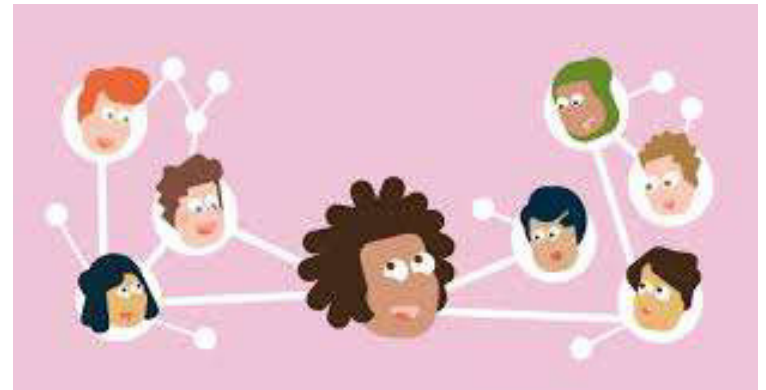
KIM DE CONINCK  
AFDELINGSHOOFD 2<sup>DE</sup> LIJN REGIO GENT

## TWEEDELIJN : WAT GAAT ER VERANDEREN?

- Samenvoeging van de verschillende secretariaten.
- Het secretariaat wordt het eerste aanspreekpunt voor externen wat betreft vragen over vergunningen.

Telefoon : **0257/73180** ( elke dag bereikbaar tussen 9 en 12uur en tussen 13 en 16 uur)

Mail : **da.2l.gent@minfin.fed.be**





## SECRETARIAAT : TAKENPAKKET

- Beheren van de dienstmailbox tweedelij
- Eerste aanspreekpunt voor externen
- Registreren en bijhouden van brouw- en stookaangiften
- Ontvangst afrekeningen vergunningen registreren en bevestigen
- Opstart en opvolging CAP-controles



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VRAGENRONDE & VARIA

ANNE-SOPHIE LAMMERTYN  
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## RUSLAND/WIT-RUSLAND SANCTIES

- 6/10/2022: 8<sup>ste</sup> sanctiepakket
  - Verordening 2022/1904 (wijziging Verordening 833/2014)
- Price cap maritiem transport Russische ruwe olie / petroleumproducten
- Uitgebreidere lijst goederen die niet in- of uitgevoerd mogen worden omdat deze kunnen bijdragen aan de Russische economie
  - Houtpulp & papier, sigaretten, plastics, cosmetica, etc.
  - Importban staalproducten met oorsprong Rusland / export Rusland
- 30 individuen & 7 entiteiten toegevoegd aan sanctielijst
- Regio's Zaporizhzhia & Cherson toegevoegd aan illegaal geannexeerde gebieden

## AEO

- AEO monitoring 2023 – reminder:
  - Sharepoint map – zie mail 12 of 13 december 2022
  - Deadline 31/1/2023
    - Uitstel mogelijk tot en met 28/2/2023 – op aanvraag via [da.marketing.gent@minfin.fed.be](mailto:da.marketing.gent@minfin.fed.be)
    - Langer uitstel enkel mogelijk mits grondige motivatie & in overleg met sCBR
- AEO marketinggesprekken 2023
  - Dec 2022: 114 AEO bedrijven in Regio Gent
  - 69 marketinggesprekken in 2023
- eAEO-STP portaal e-mail notificatie reminder
  - Dec 2022: nog 17 bedrijven te gaan
  - E-mailadres niet vergeten in te vullen!
- Nog geen AEO maar wel interesse? Contacteer ons !  
[da.marketing.gent@minfin.fed.be](mailto:da.marketing.gent@minfin.fed.be)

## EMCS 4.0 + AUTOMATISERING VGD

- Open forum dd. 26/10/2022 – slides beschikbaar via website NF
  - <https://www.nafora.be/nl/nieuws/28102022-open-forum-emcs-40-presentatie>
  - FAQ: [https://financien.belgium.be/nl/douane\\_accijnzen/ondernemingen/applicaties-da/emcs/faq-emcs-fase-4](https://financien.belgium.be/nl/douane_accijnzen/ondernemingen/applicaties-da/emcs/faq-emcs-fase-4)
- VGD (Vereenvoudigd Geleidingsdocument) => e-VAD (Elektronisch vereenvoudigd administratief document)
- Nieuwe vergunningen vanaf 13/02/2023 aan te vragen:
  - Gecertificeerde afzender / Gecertificeerde geadresseerde => via Team Vergunningen
  - Tijdelijk gecertificeerde afzender / Tijdelijk gecertificeerde geadresseerde => via hulpkantoor

## ELEKTRONISCHE HANDTEKENING

- Aanvraag / wijzigingen vergunningen via Team Vergunningen
- Voorkeur voor digitale handtekening met eID – zie handleiding voor pdf in bijlage
- Snellere dossierbehandeling door Team Vergunningen
  - Ingescande aanvraagformulieren worden aanvaard, mits origineel per post wordt opgestuurd
  - Digitale handtekening maakt dit overbodig

## GN 2023

- Commission Implementing Regulation (EU) 2022/1998 of 31 October 2022
  - <https://eur-lex.europa.eu/legal-content/NL/TXT/PDF/?uri=OJ:L:2022:282:FULL&from=EN>
  - 42 nieuwe codes
- Zie TARBEL – correlatietabel
  - Simulatiedatum 1/1/2023

📄 Simulatiedatum: 2022-11-30

Datum laatste bijwerking: 2022-11-30

## CORRELATIETABEL

Handelstype: Invoer ▾

Correlatietype: **Nieuwe goederencodes** ▾

Goederenomenclatuurcode:

Begindatum: 2023 ▾ 01 ▾ 01 ▾

Einddatum: ▾ ▾ ▾

ZOEKEN

DOWNLOADEN

Nieuwe code	Vervallen / vervangen code	Begindatum
0809 30 20 00	0809 30 10 00	2023-01-01
0809 30 20 00	0809 30 90 00	2023-01-01



## CLASS

- Zoekplatform met alle relevante info inzake tariefindeling:
  - Indelingsverordeningen
  - Uitspraken ECJ
  - Indelingsstatements/conclusies
  - TARIC info
  - Aantekeningen en toelichtingen bij GN
  - ECICS (chemicalieën)
- Eind 2023: geldige BTI's (ter vervanging van EBTI database?)
- Link CLASS:  
<https://webgate.ec.europa.eu/class-public-ui-web/#/search>
- E-learning : <https://customs-taxation.learning.europa.eu/course/view.php?id=245>

## PERMANENTIE DIENSTEN FEESTDAGEN

- 1<sup>ste</sup> lijn controlediensten, GIP & hulpkantoren: permanentie voorzien
- Geschillen / RCD / Team Marketing / 2<sup>de</sup> lijn (Vergunningen & CABC): gesloten tussen kerst en nieuw (26/12 t.e.m. 30/12)

## REGIONAAL FORUM GENT

- Volgende vergadering werkingsjaar 2022-2023 Oost-Vlaanderen – onder voorbehoud:
  - 10/3/2023
  - 9/6/2023

**Warme oproep voor kandidaat-gastbedrijven! (Oost-Vlaanderen)**

## REGIONAAL FORUM GENT

- Het regionaal forum heeft tot doel om:
  - Een algemeen overlegplatform tussen AAD&A en bedrijven
  - Jullie up-to-date te houden over relevante douane-actualiteit
  - Een algemeen antwoord te voorzien op jullie vragen
  - Een interessante topic toe te lichten
- Graag jullie vragen, voorstellen, ideeën, suggesties ed. voor de volgende vergadering te mailen:
  - Anne-Sophie Lammertyn ([anne-sophie.lammertyn@minfin.fed.be](mailto:anne-sophie.lammertyn@minfin.fed.be))
  - Pascal Buysse ([pascal.buysse@voka.be](mailto:pascal.buysse@voka.be))



BEDANKT VOOR UW DEELNAME AAN HET REGIONAAL FORUM !  
DEZE SLIDES ZIJN LOUTER INFORMATIEF EN KAN DE AAD&A NIET  
VERBINDEN.