TRADE FACILITATION
I. EELEN & J. VAN WESEMAEL

REGIO ANTWERPEN – 09 december 2025

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AGENDA

- Verslag en actiepunten vorige vergadering (dd. 16/09/2025)
- MASP - stavaza
- Controleproces - My Customs
- Procedure keurgoederen
- Herziening AWDA - stavaza
- Betalingsbewijs bij minnelijke schikkingen
- BTW toepassing regeling 42 ikv 796.5
- CBAM en EUDR - stavaza
- Varia

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Verslag vorige vergadering

Opmerkingen

Openstaande actiepunten

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OPENSTAANDE ACTIEPUNTEN

- Opmerkingen directe vertegenwoordiging bij REN en TSD
  - J Van Wesemael: Bundelen opmerkingen en bespreken met bevoegde diensten (nog af te stemmen met beroepsfederaties)
  - Bijkomende analyse uitgaand proces (buitenlandse publicaties)

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MASP

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MASP: planning

- Nieuwe planning gepubliceerd op 18 november 2025: https://financien.belgium.be/sites/default/files/Customs/Ondernemingen/Applicaties/MASP/masp-be-timeframe-20251118.pdf

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MASP – diversen

- MASP-planning is vrij algemeen.
  (Quid PN/TS bulk, NCTS aankomst, RTO overvoer,...?)
- ICS2 : deadline implementatie (15/12/2025)
- Publieke entrepots (quid opvolging)?

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AES

- Stavaza mbt de nog niet voor uitgang bevestigde aangiftes?
- Problemen met Franse exportdocumenten
- Aankomst op uitgangskantoor (IE507) en uitgang : specificaties ontbreken nog. Overleg met AAD&A loopt. Onderdeel van ORP ?
- Amendementen:
  - In 1 request kunnen meerdere wijzigingen op de aangifte gevraagd worden
  - Er kan meermaals een amendment request voor dezelfde aangifte ingediend worden (voorgaand moet wel eerst behandeld geweest zijn)
  - Na vaststelling uitvoer? (ten vroegste 2de helft 2026 invoeren retroactieve aangifte type R)
- Quid procedure annulatie?
  https://financien.belgium.be/nl/douane_accijnzen/ondernemingen/applicaties-da/aes/aes-export

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IDMS

- Moet een FLEGT-certificaat op de aangifte vermeld worden en moet dit voorgelegd worden bij de douane? JA

- Amendementen van aangiftes met gedeeltelijk toegewezen quota werken ondertussen
  MAAR aanvullende rechten en BTW worden (nog) niet berekend en in aanmerking genomen – IT bekijkt dit

- Problematiek tariefcontingenten
  (datum aanvaarding aangifte is cruciaal)

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NCTS P5

- NCTS aankomst (transit based TSD) :
  specificaties en proces nog onduidelijk.

- NCTS P5-P6:
  - MIG vergelijking P5 – P6 beschikbaar op website AAD&A
  - NCTS - P6 | FOD Financiën

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PNTS

- PN/TS maritiem : verplicht vanaf 1/2/2026 (zie communicatie Administrateur-generaal) ANG2025_076_PNTS_Migratie_PhaseOutPLDA.pdf
- CUSCAR in PLDA technisch onmogelijk vanaf 1/4/2026
- Piloot ism IRP ongoing, opschaling sinds 1/12
- Problematiek strippen en 0w0q wordt nog altijd verder besproken met Wetgeving
- In de MIG van de TSD staan op blz 197 de gegevenselementen die voor en na activatie van de TSD nog kunnen aangepast worden

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Controleproces - My Customs

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Controleproces - My Customs

- My Customs timing implementatie in regio Antwerpen: januari 2026
- Laatste extra tests nog bezig van de diverse flows
- Doorlooptijd planning fysieke controles
- Organisatie vergadering sub WG Controleprocessen

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4 Procedure keurgoederen

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Procedure keurgoederen

- Communicatie dat de oude locatiecodes op 1/12 buiten gebruik gesteld worden
- Sub-WG Controleprocessen bespreekt dit verder
- Er wordt nagedacht over een nieuwe procedure om keurgoederen over te brengen naar de FAVV-inspectiepunten
  - Overvoer onder tijdelijke opslag ?

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5 Herziening AWDA - stavaza

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Herziening AWDA - stavaza

- Toelichting stavaza Prof. Eric Van Dooren op douanecongres dd. 19/11/2025
- Werkzaamheden multidisciplinaire commissie en interuniversitaire leerstoel

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6 Betalingsbewijs bij minnelijke schikkingen

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Betalingsbewijs bij minnelijke schikkingen

- Betalingsmededeling:
  Op een 614 staat normaalgezien de gestructureerde mededeling bovenaan het formulier vermeld of op de print van FINDA die bijgevoegd wordt

- Betalingsbewijs:
  Douane aanvaard alle bewijzen van overschrijvingen zolang ze aan de hand van de voorgelegde stukken kunnen nagaan dat er effectief betaald is
  (OPGELET een betalingsopdracht voor een toekomstige betaling is geen betaalbewijs!)

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7 BTW toepassing regeling 42

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BTW - toepassing regeling 42

- Commissie heeft lidstaten verzocht om strenger toe te zien op toepassing regeling 42 n.a.v. recent auditverslag Rekenkamer
- Overleg AAFisc – Alfaport Voka
- Voorstellen

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CBAM en EUDR - stavaza

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CBAM - stavaza

- CBAM : Verordening 2025/2083 (dd. PB 17/10)
  - Wijzigingen CBAM verordening 2023/956
  - Vrijstellingsdrempel
  - Aanpassingen vergunningen en verantwoordelijkheden
  - Rapporteringsregels
  - Technische vereenvoudigingen
- Communicatie op website AADA 8/12 – code Y128
  https://financien.belgium.be/nl/Actueel/invoer-cbam-goederen-010126

Voor de opname in de aangifte:

- De **code Y128** moet worden vermeld in **Additional References type** (12 04 002 000) op het niveau van het betrokken artikel (item).
- De referentie moet worden vermeld in **Additional References reference number** (12 04 001 000) op het niveau van het betrokken artikel (item) en moet **volgende structuur respecteren**: CBAM-XX-YYYY-AAANNNNNNNNNNN.
  - XX = landcode van vestiging
  - YYYY = huidig jaar
  - AAA = 3 alfabetische tekens
  - NNNNNNNNNNN = uniek numeriek identificatienummer van 11 cijfers.

Voorbeeld:

CBAM-AT-2024-AAA12345678901

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EUDR - stavaza

- Uitstel tot 1/1/2027
- Communicatie Raad op 4/12/2025
- EU deforestation law: Council and Parliament reach a deal on targeted revision - Consilium

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Varia

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Varia

- Vanaf 9/12 automatische ontvangstmelding op alle dienstmailboxen FOD FIN – AADA (voorlopig?) uitgezonderd
- …

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BEDANKT

TRADE FACILITATION

Nationaal Forum – Regio Antwerpen 12 december 2024

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EUROPEAN COMMISSION
DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
Digital delivery of customs and taxation policies
Customs Tariff

Brussels, 04.12.2025
TAXUD.B.5.003/ES

TARIC INTEGRATION OF THE CARBON BORDER ADJUSTMENT MECHANISM

24 October 2025: Revision 2

- Regulation (EU) 2025/2083 of the European Parliament and of the Council of 8 October 2025 amending Regulation (EU) 2023/956 as regards simplifying and strengthening the carbon border adjustment mechanism published on 17/10/2025.
- New certificates Y237 and Y238 introduced.
- New footnotes CD01023, CD01024 and CD01025 introduced.
- New descriptions for certificate Y136 and Y137.
- 50 tonnes net mass threshold introduced for categories of cement, fertilisers, iron and steel, aluminium.
- Condition type E added to condition type Y in case of cement, fertilisers, iron and steel, aluminium to handle de minimis exemption.
- Separate measure conditions for product group cement, fertilisers, iron and steel, aluminium and product group electricity and chemicals (hydrogen) introduced.

03 July 2023: Revision 1

– Condition type E replaced by Condition type Y. Intrinsic value threshold replaced by certificates Y136 and Y137. This was decided because testing automatically condition type E against the declared intrinsic value could not be guaranteed and might have required software adaptations at national level.

– New certificates Y135, Y136 and Y137 introduced.

– Text of footnote TM 967 amended.

1. INTRODUCTION

The Carbon Border Adjustment Mechanism (CBAM) will require importers of certain goods to the EU to purchase digital certificates for each tonne of carbon emissions embedded in their goods, the price of which will be based on the average weekly price of the EU's Emissions Trading System (ETS) carbon permits. In its initial form, the CBAM will cover imports of aluminium, iron, steel, electricity, cement, and some fertilisers.

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2. LEGAL PROVISIONS CONCERNED

Regulation (EU) 2023/956 of the European Parliament and of the Council of 10 May 2023 establishing a carbon border adjustment mechanism (OJ L 130, 16.5.2023, p. 52) is the legal base of the mechanism ('the CBAM regulation').

Under Article 35 of the CBAM Regulation, the importer (or in the situations covered by Article 32, the indirect customs representative) will have to submit a report containing information on the goods imported during that quarter as from 1 October 2023. Moreover, Article 33 (1) states that the customs authorities shall inform the importer (or in the situations covered by Article 32, the indirect customs representative) of the reporting obligation referred, no later than at the moment of the release of goods for free circulation. Once the definitive system becomes fully operational in 2026, EU importers will have to declare annually the quantity of goods and the amount of embedded emissions in the total goods they imported into the EU in the preceding year, and surrender the corresponding amount of CBAM certificates.

According to Article 25, as from 1 January 2026: Without prejudice to Article 2a, the customs authorities shall not allow the importation of goods by any person other than an authorised CBAM declarant.

Based on Article 2a - De minimis exemption :
1. An importer, including any importer with the status of an authorised CBAM declarant, shall be exempted from the obligations under this Regulation, where the net mass of the imported goods in a given calendar year does not cumulatively exceed the single mass-based threshold laid down in point 1 of Annex VII (the "single mass-based threshold"). That threshold shall apply to the total net mass of goods under all CN codes aggregated per importer and per calendar year. In such a case, the importer, including an importer with the status of an authorised CBAM declarant, shall declare that exemption in the relevant customs declaration.
4. This Article shall not apply to imports of electricity or hydrogen.

According to Article 17 paragraph 7a. By way of derogation from Article 4, where an importer or an indirect customs representative has submitted an application in accordance with Article 5 by 31 March 2026, such an importer or indirect customs representative may provisionally continue to import goods until the competent authority takes a decision under this Article.

The goods concerned by CBAM are listed in Annex I to the CBAM regulation, and the countries and territories outside its scope in Annex III.

3. TARIC INTEGRATION

3.1. During the transitional period

Only the reporting obligation laid down in Article 35 and the information obligation laid down in Article 33(1) are foreseen during the transitional period (1.10.2023 – 31.12.2025).

3.1.1. *Measure type*

A new control measure type will be used for this integration. The test data will be sent to the Member States in due time. It will include measures both for the transitional period and for after the transitional period (see 3.2 below)

775: Carbon Border Adjustment Mechanism

Measure type series: B "Entry into free circulation or exportation subject to conditions"

Trade movement code: 0 (import)

Publication Sigle: CBAM

Measure type	Goods code	Origin	Excluded countries
775	2523 10 00 00	1008	IS; LI; NO; CH; XL; XC;

3.1.2. *Certificate*

No certificate will be used in the transitional period because there is no obligation for the importer to declare anything specific relating to the reporting obligation.

DG TAXUD is aware that the declaration of a certificate code or any TARIC specific data would allow identifying and tracing all declarations concerned by the CBAM provisions. However, the absence of legal base during the transitional period prevents the creation of such data.

3.1.3. *Footnote*

A new TM footnote explaining the reporting obligation of the importers will be attached to the measures.

TM967:

“Regulation (EU) 2023/956 - Article 35 – Reporting obligation:

> 1. Each importer or, in the situations covered by Article 32, the indirect customs representative, having imported goods during a given quarter of a calendar year shall, for that quarter, submit a report (‘CBAM report’) containing information on the goods imported during that quarter, to the Commission, no later than one month after the end of that quarter.
>
> 2. The CBAM report shall include the following information:
> (a) the total quantity of each type of goods, expressed in megawatt-hours for electricity and in tonnes for other goods, specified for each installation producing the goods in the country of origin;
> (b) the actual total embedded emissions, expressed in tonnes of CO_2e emissions per megawatt-hour of electricity or for other goods

in tonnes of CO_2e emissions per tonne of each type of goods, calculated in accordance with the method set out in Annex IV;
(c) the total indirect emissions calculated in accordance with the implementing act referred to in paragraph 7;
(d) the carbon price due in a country of origin for the embedded emissions in the imported goods, taking into account any rebate or other form of compensation available.

Regulation (EU) 2023/956 - Article 2.4 – Scope:

Regulation (EU) 2023/956 shall not apply to goods originating in the third countries and territories listed in point 1 of Annex III."

3.2. After the transitional period (1.1.2026 onwards).

As from 1.1.2026, by virtue of article 25 of the CBAM regulation, the customs authorities shall not allow the importation of goods by any person other than an authorised CBAM declarant, and shall report to the Commission the elements stipulated in Article 25 (2) of the CBAM Regulation.

3.2.1. Measure type

Measure type 775 will be used after the transitional period with the following certificate and conditions.

3.2.2. Certificate

New certificates of type Y will be linked to the measures, where necessary.

Y128: CBAM account number *(of the authorised CBAM declarant, in accordance with article 16.1 of Regulation (EU) 2023/956)*

Y134: Goods originating in Büsingen, Heligoland, or Livigno (Article 2.4 of Regulation (EU) 2023/956)

Y135: Exemption by virtue Article 2.3. of Regulation (EU) 2023/956 *(Goods to be moved or used in military activities)*

Y136: Exemption by virtue Article 2.3a. of Regulation (EU) 2023/956 *(Electricity generated or hydrogen originating in the exclusive economic zone or on the continental shelf of a Member State (for 2804 10 00 and 2716 00 00)*

Y137: Exemption by virtue Article 2a. of Regulation (EU) 2023/956 *(De minimis exemption based on article 2a of Regulation (EU) 2023/956 (not applicable for electricity and hydrogen)*

Y237: Goods of EU origin

Y238: Application to obtain the status of authorised CBAM declarant has been submitted until 31 March 2026 *(foreseen until 27 September 2026 - time limit for the procedure)*

3.2.3. Conditions for cement, fertilisers, iron and steel, aluminium

Measure type	Goods code	Origin	Excluded countries
775	2523 10 00 00	1008	IS; LI; NO; CH; XL; XC;

Condition	Certificate	Amount	Description	Action
Y001	Y128		CBAM account number - The declarant is an authorised CBAM declarant and has entered its CBAM account number in the customs declaration. Import is allowed after control.	29
Y003	Y134		Exemption - Goods originating in Büsingen, Heligoland, or Livigno Import is allowed after control.	29
Y005	Y135		Exemption - Goods to be moved or used in military activities Import is allowed after control.	29
Y007	Y137		De minimis exemption Import is allowed after control.	29
Y009	Y237		Goods of EU origin Import is allowed after control.	29
Y011	Y238		Application to obtain the status of authorised CBAM declarant has been submitted until 31 March 2026 Import is allowed after control.	29
Y060			None of the conditions above apply. The import is not allowed after control.	09

E01	Y128		CBAM account number Import is allowed after control.	29
E03	Y134		Exemption - Goods originating in Büsingen, Heligoland, or Livigno Import is allowed after control.	29
E05	Y135		Exemption - Goods to be moved or used in military activities Import is allowed after control.	29
E07	Y237		Goods of EU origin Import is allowed after control.	29
E09	Y238		Application to obtain the status of authorised CBAM declarant has been submitted until 31 March 2026 Import is allowed after control.	29
E15		50	Under the threshold of 50 tonnes net mass Import is allowed after control.	29
E30			None of the conditions above apply. The import is not allowed after control.	09

3.2.4. Conditions for electricity and chemicals (hydrogen)

Measure type	Goods code	Origin	Excluded countries
775	2716 00 00 2804 10 00	1008	IS; LI; NO; CH; XL; XC;

Condition	Certificate	Description	Action
Y001	Y128	CBAM account number Import is allowed after control.	29

Y003	Y134	Exemption - Goods originating in Büsingen, Heligoland, or Livigno Import is allowed after control.	29
Y005	Y135	Exemption - Goods to be moved or used in military activities Import is allowed after control.	29
Y007	Y136	Exemption - Electricity generated or hydrogen originating in the exclusive economic zone or on the continental shelf of a Member State Import is allowed after control.	29
Y009	Y237	Goods of EU origin Import is allowed after control.	29
Y011	Y238	Application to obtain the status of authorised CBAM declarant has been submitted until 31 March 2026 Import is allowed after control.	29
Y060		None of the conditions above apply. The import is not allowed after control.	09

3.2.5. Footnotes

The following footnotes will be used:

CD01023 (not used for electricity and chemicals): Article 2a of Regulation 2023/956: An importer, including any importer with the status of an authorised CBAM declarant, shall be exempted from the obligations under this Regulation, where the net mass of the imported goods in a given calendar year does not cumulatively exceed the single mass-based threshold laid down in point 1 of Annex VII (the “single mass-based threshold”). That threshold shall apply to the total net mass of goods under all CN codes aggregated per importer and per calendar year. In such a case, the importer, including an importer with the status of an authorised CBAM declarant, shall declare that exemption in the relevant customs declaration.

CD01024: CBAM obligations do not apply to goods of EU origin, and in cases where non-CBAM goods of non-EU origin are processed together with EU-origin goods under the inward processing procedure, the resulting processed CBAM goods released for free circulation shall be excluded from CBAM obligations.

CD01025: Article 17.7a. of Regulation 2023/956: By way of derogation from Article 4, where an importer or an indirect customs representative has submitted an application in accordance with Article 5 by 31 March 2026, such an importer or indirect customs representative may provisionally continue to import goods until the competent authority takes a decision under this Article.

TM 967 will be used with a new description and a new description period:
Regulation (EU) 2023/956 - Article 25: Without prejudice to Article 2a, the customs authorities shall not allow the importation of goods by any person other than an authorised CBAM declarant.
This Regulation shall not apply to:
- goods to be moved or used in the context of military activities pursuant to Article 1, point (49), of Commission Delegated Regulation (EU) 2015/2446,
- electricity generated on the continental shelf or in the exclusive economic zone of a Member State or of a country or territory listed in points 1 and 2 of Annex III;
- hydrogen originating on the continental shelf or in the exclusive economic zone of a Member State or of a country or territory listed in point 1 of Annex III.';
- an importer, where the net mass of the imported goods in a given calendar year does not cumulatively exceed the single mass-based threshold laid down in point 1 of Annex VII (the "single mass-based threshold").

Regulation (EU) 2023/956 - Article 2.4 – Scope:
Regulation (EU) 2023/956 shall not apply to goods originating in the third countries and territories listed in point 1 of Annex III.

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Federale
Overheidsdienst
FINANCIEN
DOUANE EN ACCIJNZEN

FOD Financiën
Afz. : Gaston Crommenlaan 6 - 9050 Gent

NOSNBT BVBA
Locomotiefstraat 138
2800 Mechelen

03.06.2025

Aanvraag documenten

Informatie controle

Controleopdracht nr.	1
MRN	25BE000002237890B5
Goederen	1
Type controle	Physical
Containers	MUSE4352071

Uw goederen werden geselecteerd voor controle. Gelieve ons zo spoedig mogelijk al de relevante commerciële documenten van de aangifte te bezorgen.

Indien bovenstaande tabel een lijst van containers bevat:

Al de containers die vermeld zijn moeten worden aangeboden aan de GIP.

Indien bovenstaande tabel geen lijst van containers bevat:

Al de containers die de goederen bevatten die in de bovenstaande tabel vermeld worden moeten worden aangeboden aan de GIP.

Dit is de lijst van documenten die nodig zijn voor de controle :

Transportdokument-Borderel (goederenlaadlijst)-GITEMONE1

c354137a-903b-4253-9e1b-84dce134267d

WAT TE DOEN :

Na dit document gelezen te hebben kan u op de knop 'VOLGENDE' klikken. U kan dan de nodige documenten uploaden. Gelieve slechts ÉÉN BESTAND per document te uploaden. Opgelet: zodra u op 'VERZENDEN' klikt zal deze aanvraag afgesloten worden en kan u geen extra documenten meer uploaden.

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P.S. Indien u vragen heeft, gelieve steeds uw e-mails te richten aan het e-mailadres van de dienst (da.crk.antwerpen@minfin.fed.be) en NIET aan de persoonlijke e-mailadressen van de medewerkers !

Met vriendelijke groeten,

Het planningsteam