



Customs Administration of the
Netherlands
Tax and Customs Administration



How AEO impacts Riskmanagement

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Program

- AEO criteria European Union
- Riskmanagement/monitoring by AEO company
- Riskmanagement/monitoring by Customs
- NL Customs Enforcement Vision



European Union: AEO criteria (Union Customs Code)

- AEO criteria
 - Compliance record (infringements)
 - Accounting & logistical system
 - Financial solvency
 - Safety & Security requirements
 - Practical standards of competence (in customs matters)
(= **NEW**: from 1st of May 2016)
- AEO monitoring / Riskmanagement
 - Checking conditions & criteria AEO





AEO monitoring in general

AEO monitoring by AEO certified company

- Internal control procedures in place
- Internal risk analysis / risk assessment
- Internal monitoring activities / significant changes !!



AEO monitoring / riskmanagement by customs authorities

- Make sure that AEO company's internal control procedures are in place and that the AEO company still meets all AEO-conditions and criteria.
- Customs Riskmanagement: Intelligence, riskanalysis, results audits, results risktargetting-profiles, other riskinformation (open sources).



Business monitoring system

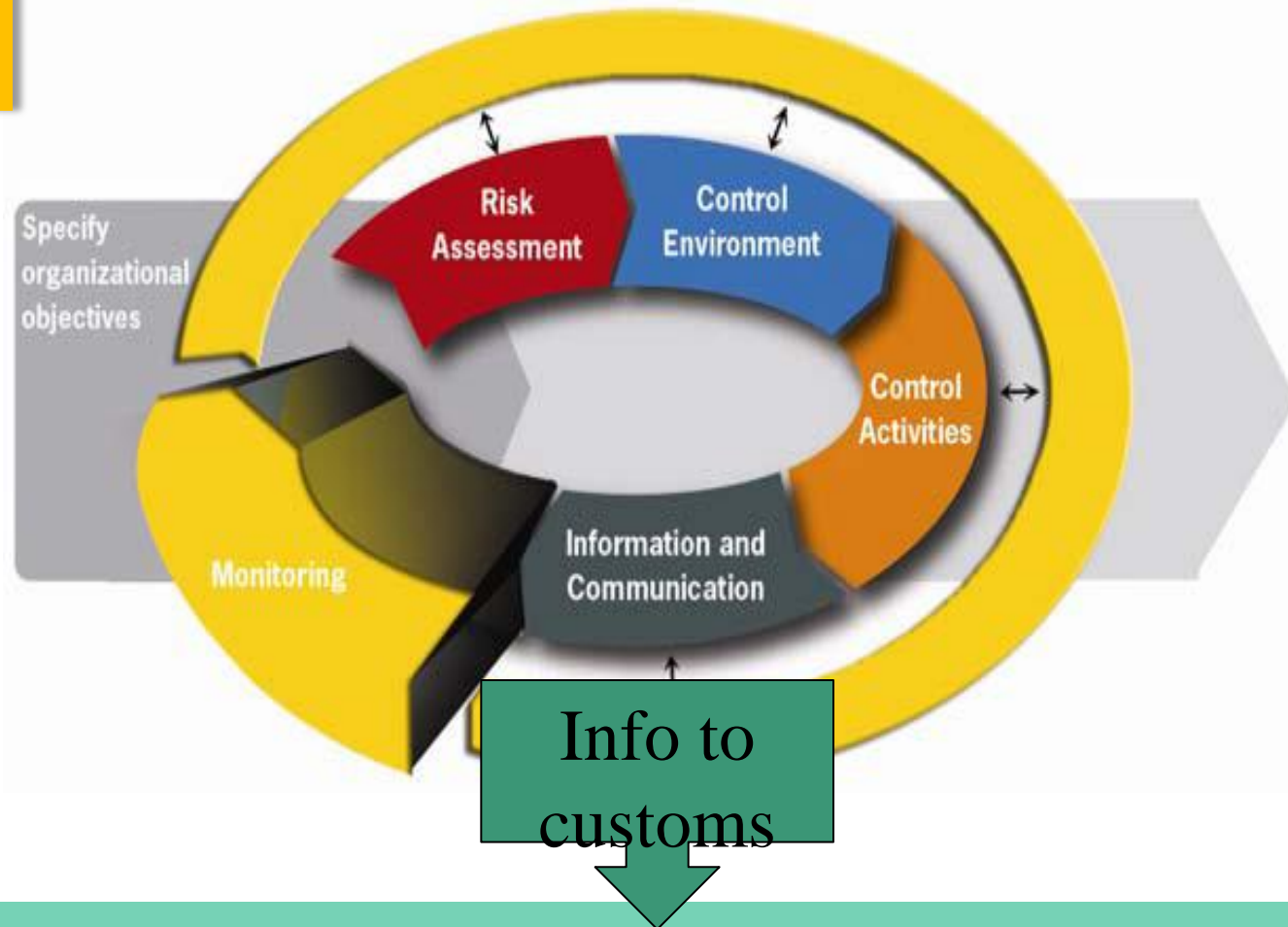
AEO criteria

compliance

**accounting
& logistical
system**

**financial
solvency**

**safety &
security
requirements**





AEO monitoring / Customs

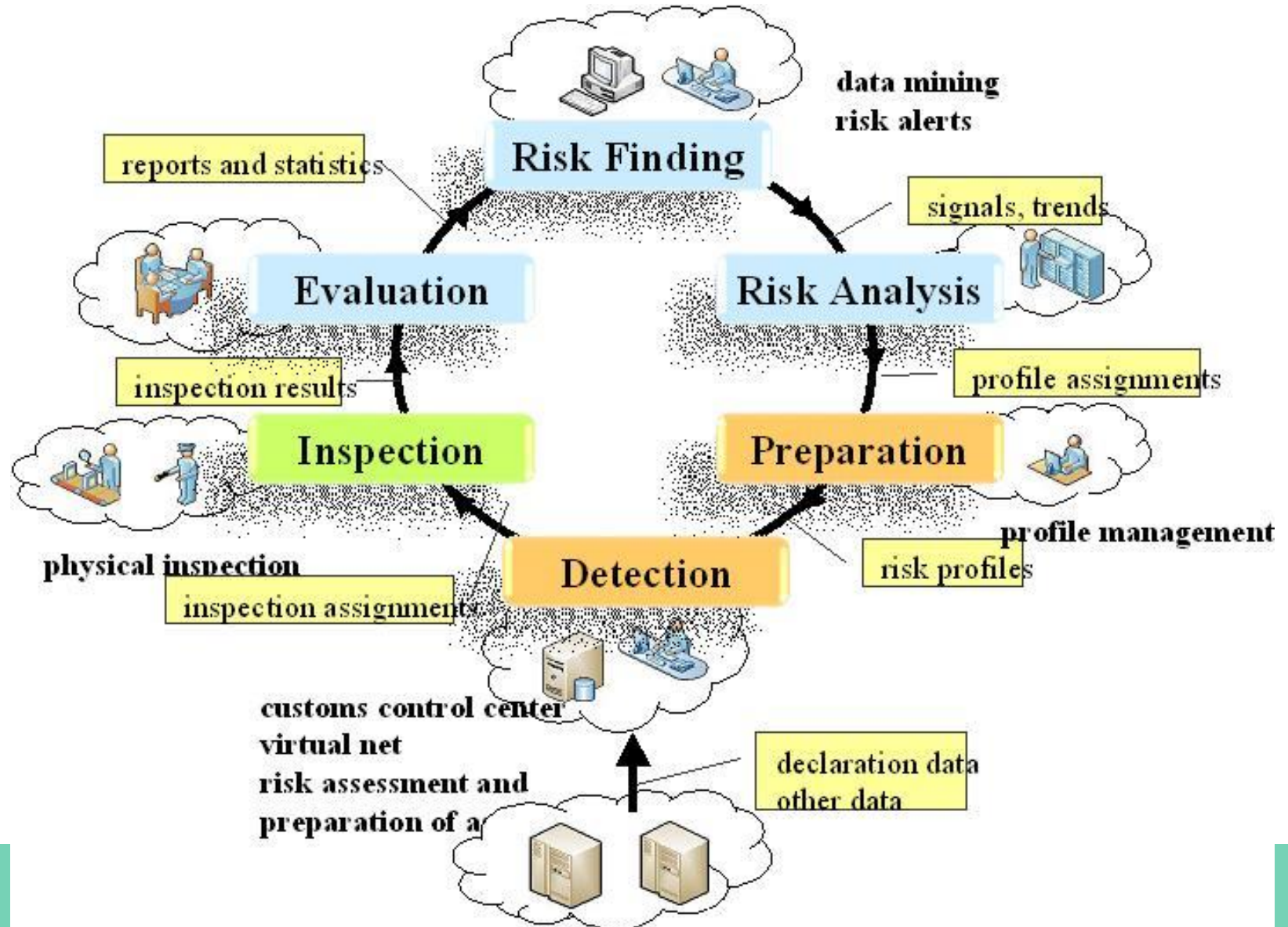
Responsibilities AEO auditors Customs =>

- Understanding the business
- Analysis of monitoring information AEO company
- Analysis of information Customs Intelligence
- Risk analysis and determination remaining risks
- Assess and deal with remaining risks
- Final decision about continuation AEO-status or not.





Risk management proces





Customs AEO audit

System based approach:

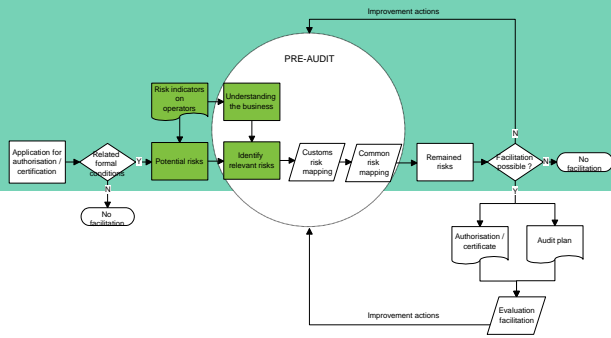
- Testing the internal control system
- Testing monitoring system
- Confirmation internal control measures

Phase 1

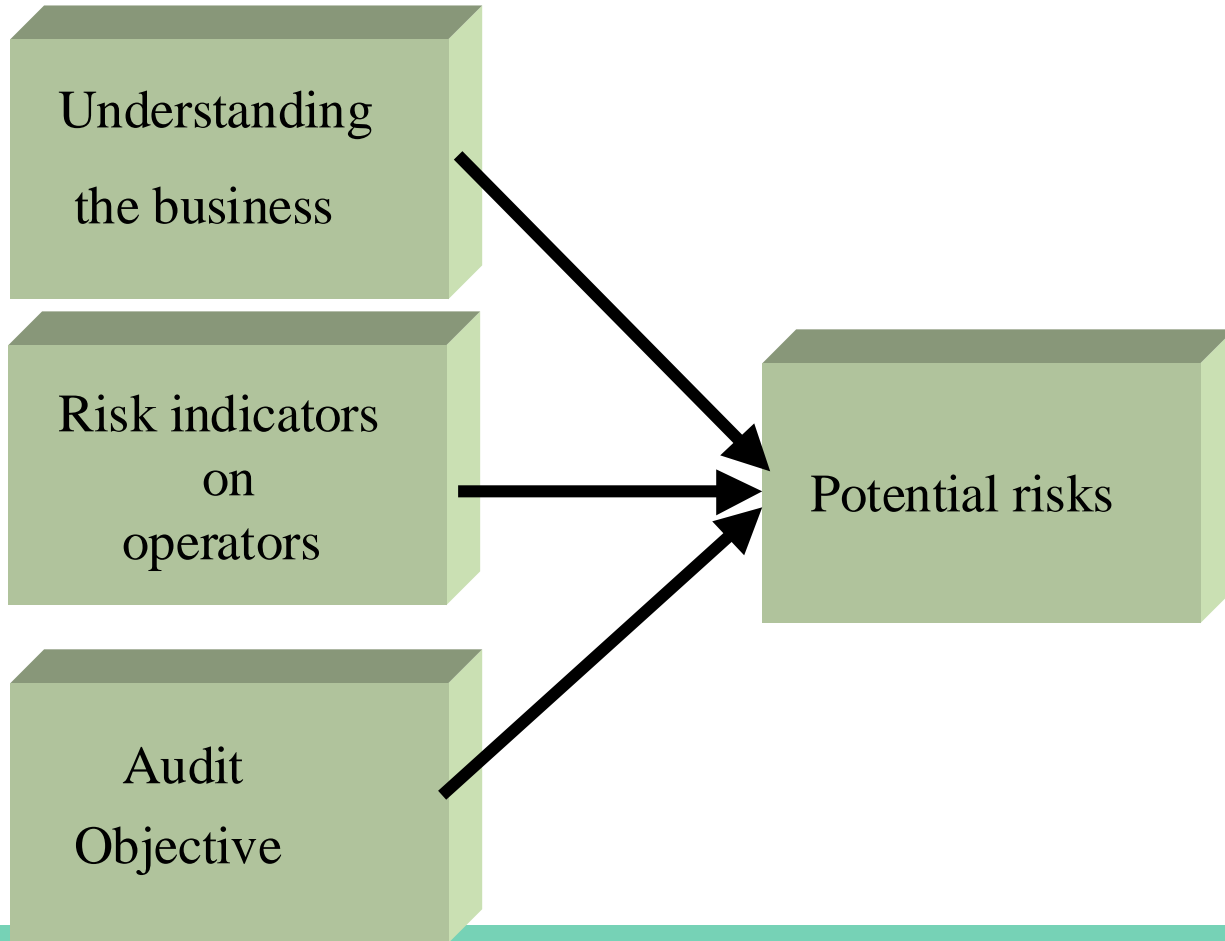
Testing:

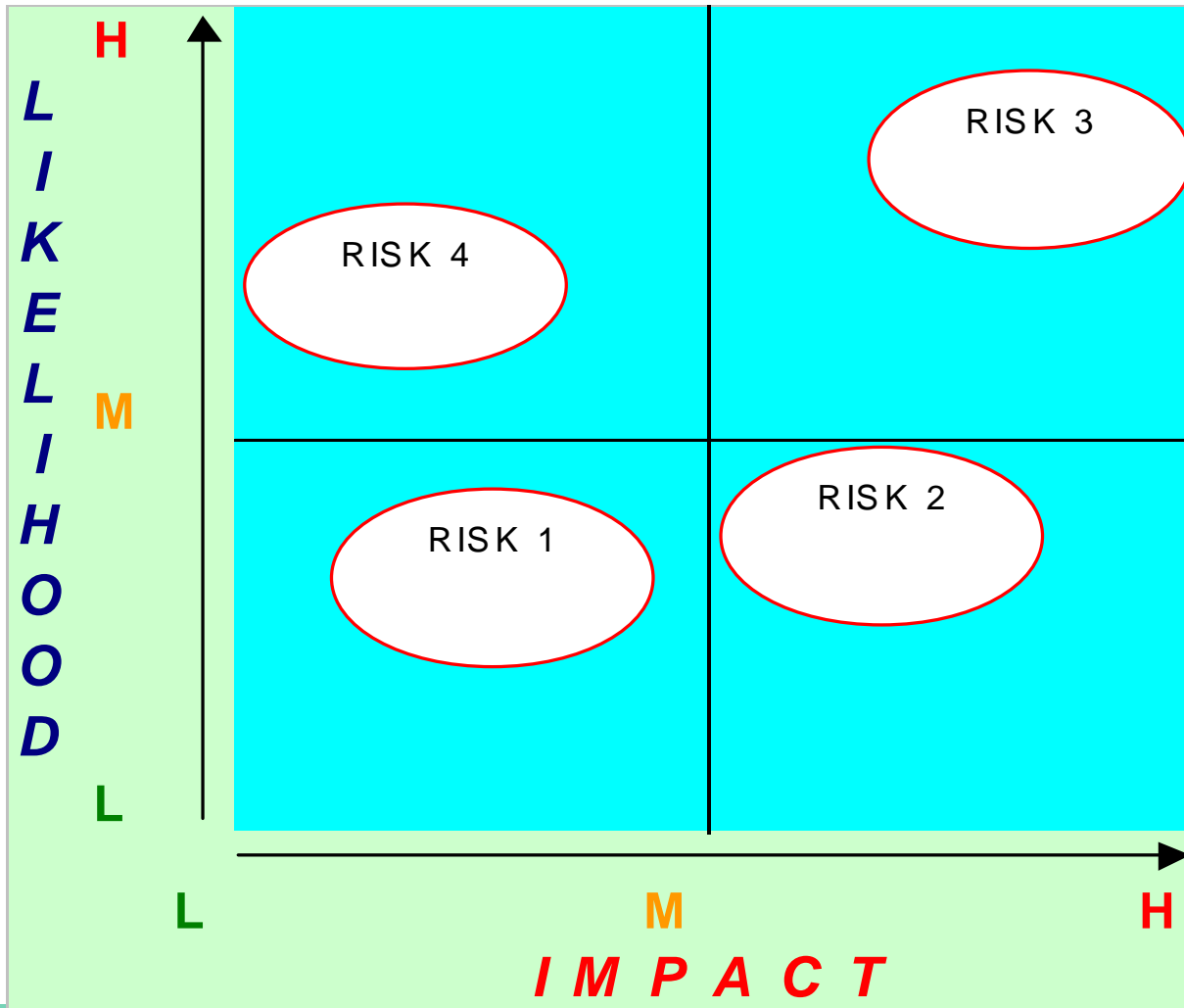
- Interviews
- Procedure tests
- Relation checks/ audit procedures
- Substantive tests
- On site observations





Phase 2







Customs AEO audit

Evaluation / finalizing AEO audit

- Overview risk areas considered and checked
- Overview results / audit documentation
- Final report

Final decision:

- All AEO criteria AEO-status are met
- Suspension / Revocation AEO-status:
- ! No AEO benefits / facilitation !







AEO monitoring policy / riskmanagement

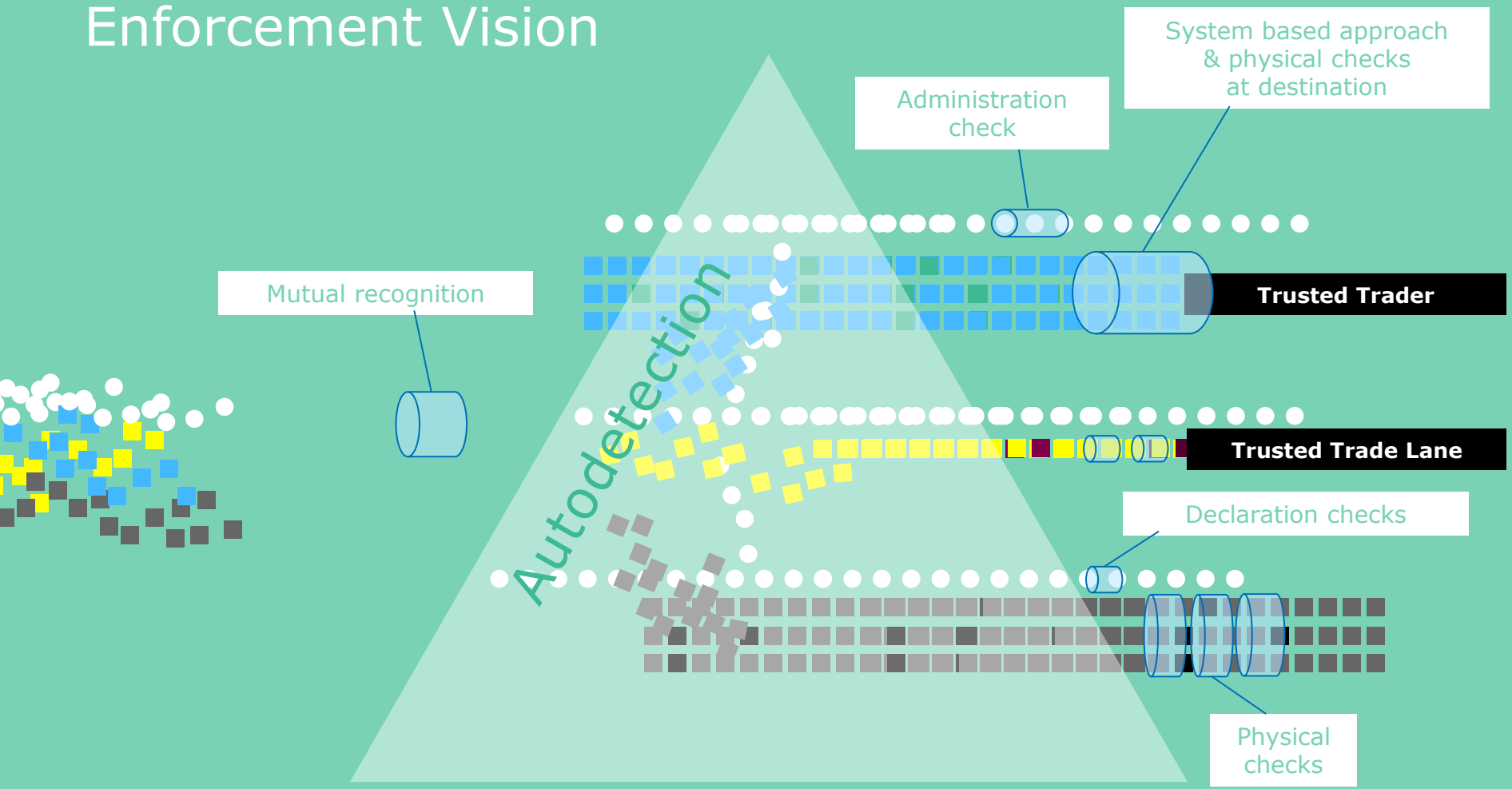
- Annual AEO desk audit
- AEO monitoring audit at least once every 3 years (security on-site visits).
- **High risk** signals need to be investigated immediately (eg. Security risks)

NL Customs Enforcement vision:

- AEO / trusted traders: low risk category !



Enforcement Vision





Any questions ? / Hay preguntas ?

