



EU Developments in International Trade and Logistics

CLECAT - Dominique Willems - May 2018

TOPICS



1. About CLECAT
2. General developments
3. Customs
4. VAT & Excise
5. Security
6. Veterinary & Phytosanitary
7. Brexit
8. Mobility package
9. Digitalisation

About CLECAT

CLECAT represents the interests of companies in Freight Forwarding, Logistics and Customs Services.

Multinational, medium and small freight forwarders and Customs agents are all within its membership.

European Freight Forwarders:

- ✓ Clear around 80% of all goods in Europe
- ✓ Handle 65% of cargo transported by road
- ✓ 95% of cargo transported by air and
- ✓ 65% of cargo transport by ship.



About CLECAT

The primary objective of CLECAT is to strengthen and improve the representation of the logistics, freight forwarding and customs services industry in Europe.

CLECAT voices the interests of its members when EU regulation is reviewed or proposed with the intention to secure a uniform and seamless international trading environment, where cargo can move freely, securely and sustainably.

In this respect the association's core goals are:

- to represent its Members vis-à-vis the institutions of the European Union;
- to influence, on behalf of the logistics, freight forwarding and customs services sectors, the current and future legislation of the European Union;
- to promote the logistics, freight forwarding and customs services sectors to representatives of the European Union as well as to society in general;
- to advise and inform Members about the effects of European Union developments affecting their sector;
- to contribute to EU-supported research and innovation in logistics, freight forwarding and customs services.



About CLECAT

CLECAT institutes and working groups

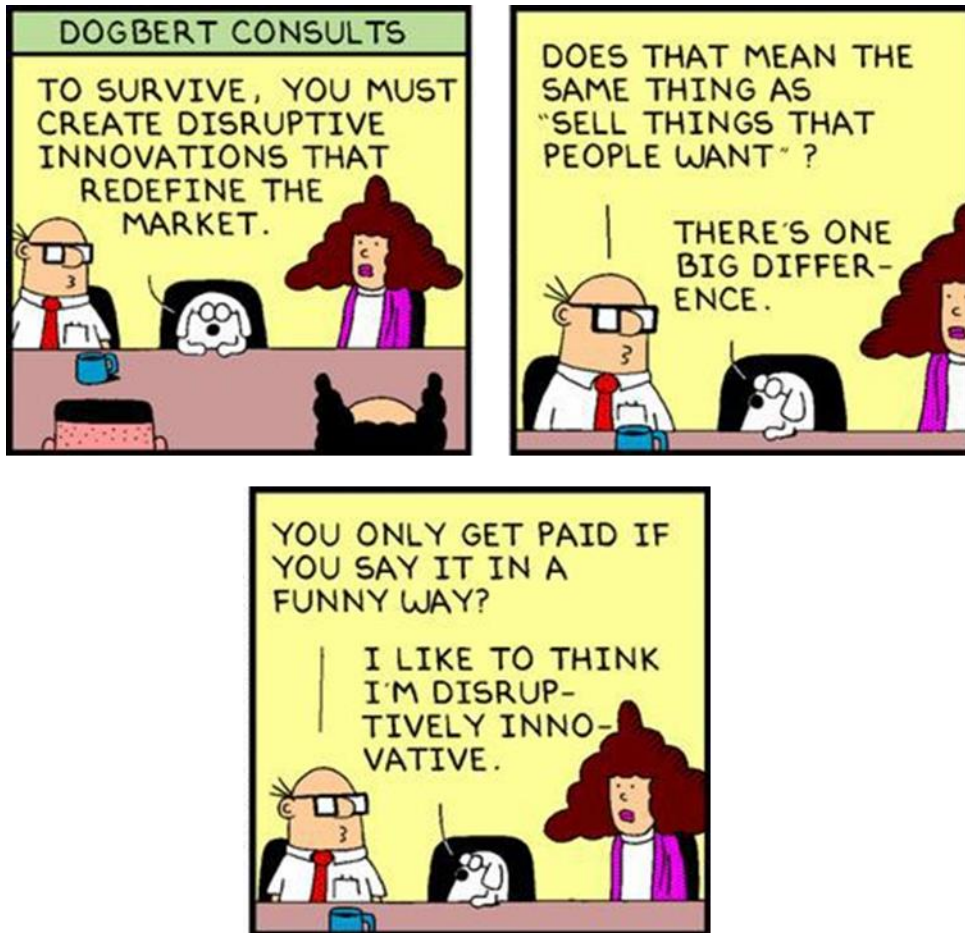
Institutes

- Maritime
- Air
- Road
- Rail
- Security
- Sustainability
- Customs & Indirect Taxation

Working Groups

- Brexit
- Digitalisation & Innovation
- Ad hoc groups and workshops





Headlines say:

"If Freight Forwarding doesn't adapt to the digital age it will be disrupted and might not exist anymore within a few years"

...but, why? Aren't we digital already? Is anybody actually using things like Blockchain? Are customers really asking for it? Are customers willing to pay for it?

And... is adapting to changes and circumstances not the core of Freight Forwarding? Why would it exist for centuries if we are not able to change, adapt or innovate?

Developments

A changing world



1990's:

- Capitalism and free markets “won” the Cold War
- WTO promised that trade barriers would be abolished
- Introduction of Schengen, the Customs Union and the SAD
- Technological developments like Windows 95, internet, email, EDIFACT etc.

“Soon there will be no more need for Freight Forwarders and Customs Brokers...”

However, exponential growth in world trade, general globalisation, outsourcing and off shoring of production and services, Just-in-Time principles and many other factors led to a very successful market for Freight Forwarding.



Developments

A changing world



Current times:

- Trade wars; duties, dumping, protectionism
- Shrinking of the EU; Brexit,
- Sanctions, prohibitions and restrictions
- Security, health and environmental requirements
- Anti-(tax)fraud and tax evasion
- Even more advancing technology. Digitalisation is not an option or opportunity anymore but legally required and basic necessity to do business

The world of international trade and logistics is clearly changing...again.

What does it mean for Freight Forwarding? Is it a Threat, an Opportunity or both?

Will the next 30 years be the end or the golden age for Freight Forwarding?

UCC implementation

- Into force on 1 May 2016
- Includes 35 pan-EU IT projects and re-assessment of all authorisations
- Transitional period until 2021
- Will be expanded for certain parts (IT related) until 2025. Currently pending legislative amendment.
- Still numerous proposals for amendments and updates of legislation and guidance documents



Major changes

- More power to the Commission (Lisbon treaty, Delegated acts)
- Everything electronic, art. 6 UCC:

All exchanges of information, such as declarations, applications or decisions, between customs authorities and between economic operators and customs authorities, and the storage of such information, as required under the customs legislation, shall be made using electronic data-processing techniques

- Soon no more SAD but a EUCDM
- Already implemented Customs Decisions System
- Bigger role for AEO – AEO becomes more or less baseline customs authorisation



This typist
can control
your invoicing,
stock records and
sales statistics
all at once... *electronically*

but not without help
from **Susie** her computer

Susie looks like a desk, is used like a typewriter and costs from just £7,100 (less, if you allow for Investment Grant). Yet Susie stores numerical AND alphabetical data—already works on Sterling AND Decimal currencies—is programmed in plain language from tape or by the typist—produces tape, cards or printed output—has modular storage to expand step by step with your business growth—reads and prints any stored information at seconds' notice—..... And as sophisticated as it is, Susie is operated by a typist—not highly paid programmers and controllers. Find out what Susie can do for you! There's the coupon.

BRITISH MADE BY SYSTEMATION

SADIE & SUSIE

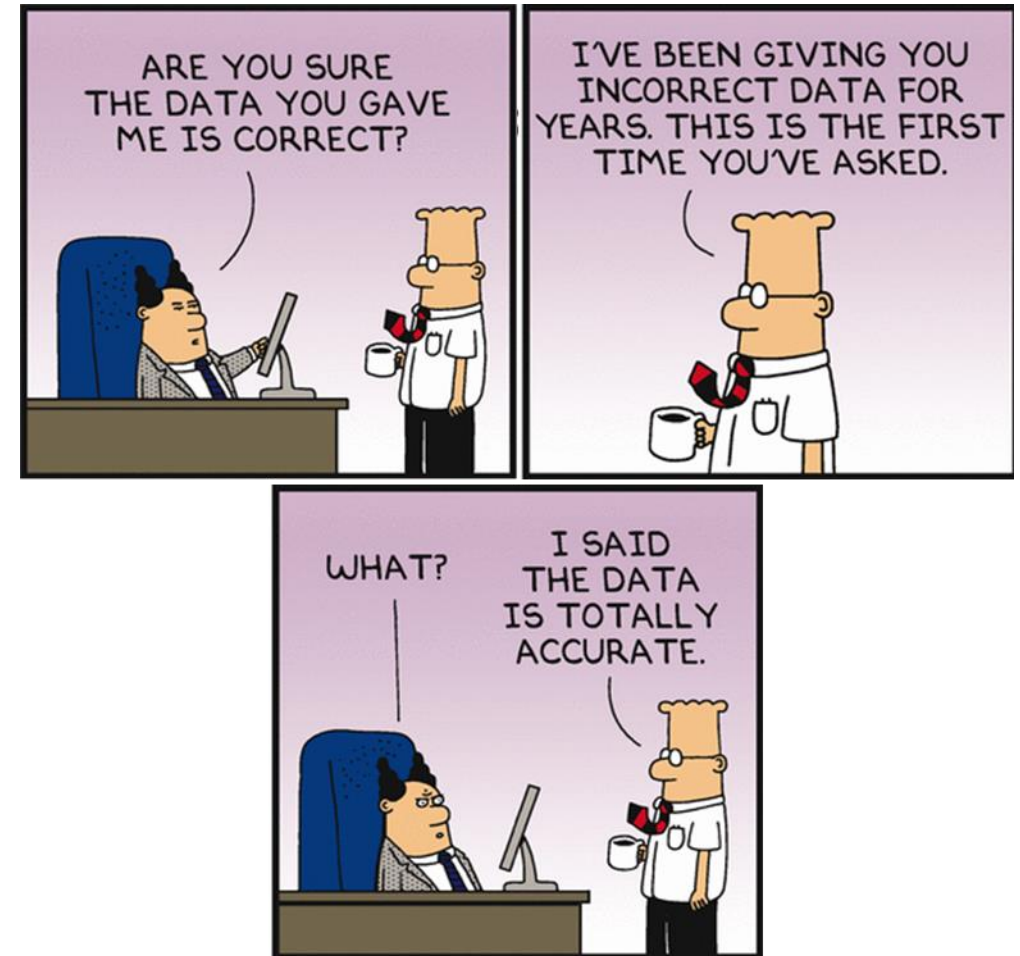
BUSINESS MECHANISATION LIMITED
180 Tottenham Ct. Rd., W.1 Tel. 01-580 8361

BIRMINGHAM BRISGOL LEEDS MANCHESTER
GLASGOW NEWCASTLE SOUTHAMPTON

NAME COMPANY ADDRESS Please send your Susie brochure CMAW

Major changes

- **Some new and improved facilitations:**
 - Centralised Clearance
 - Entry into the Declarants Records
 - Temporary Storage and movement between them
 - Advance declarations
 - Improved possibilities for representation
- **Some more regulated or less facilitation:**
 - Guarantees
 - Simplified declaration
 - Transit – T1
 - Anti-dumping measures
 - Security requirements (ICS 2.0)
 - More data and more specified data



CLECAT efforts

- Participation in ca. 15 expert and project groups
 - Main one is Trade Contact Group
 - Customs Expert Group (legal), Customs Business Group (procedures) and Electronic Customs Coordination Group (IT related)
 - Various dedicated project groups like Centralised Clearance, Simplifications, Import and Export Formalities, Import Control System and Customs Single Window
- Focus is on:
 - Maximising simplification and facilitation
 - Example: new AEO benefit of control notification prior to presentation
 - Minimising burden (financial and administrative), liability and legal uncertainty
 - Example: Guarantee waivers and reductions
 - Informing and advising members on various (national) implications
 - Example; Possibilities of movement under temporary storage
 - Ensuring the role/business opportunities of Forwarders is guaranteed
 - Example; Multiple Filing for ICS 2.0 and e-Commerce
 - Ensure smooth transition and implementation of new initiatives
 - Example; ECS-AES transition, Customs Decisions



Definitive VAT system replacing the still temporary system

Reasons

- Exponential growth of e-commerce
- Large scale EU Fraud (low value and carroussel)
- Unfair competition for EU companies
- Outdated and needlessly complex VAT system



VAT & Excise

A definitive EU system

A series of fundamental principles, or "cornerstones" for a definitive VAT system:

- The principle of taxation at destination for intra-EU cross-border supplies of goods. Under this principle the VAT rate of the Member State of destination is charged.
- The confirmation that the vendor is liable in the case of an intra-EU supply of goods as a general rule, which means that the seller is responsible for charging and collecting the VAT.

However, if the buyer is a reliable taxpayer, a so called "certified taxable person" it is he who is liable for payment of the VAT due directly to the treasury of the Member State of destination.

- The One Stop Shop will be extended. Businesses will be able to make declarations, payments and deductions for cross-border supplies of goods through a single online portal, as is already the case for the supply of e-services.

Member States will then pay the VAT to each other directly, as is already the case for the supply of e-services

ONE PORTAL TO CUT FRAUD AND RED-TAPE

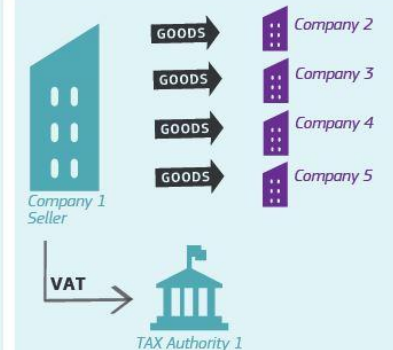
The proposed '**One Stop Shop**' concept will dramatically improve and make it simpler to do business across borders and will reduce VAT fraud.

How?

If VAT were introduced on cross-border trade today under the current rules, businesses would have to register for VAT, file returns and make payments in every EU country where they operate.

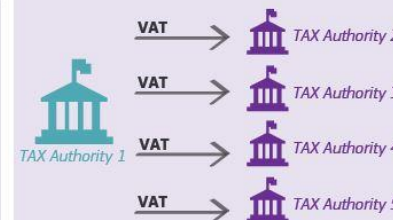
That's why we're introducing the "**One Stop Shop**" concept for VAT on cross-border trade between businesses.

VAT will be declared and paid by the seller via the one-stop-shop mechanism in the country and language of the company.



National tax authorities will then transfer the taxes due to each other directly.

This already happens for sales of e-services and the system works remarkably well. In 2016, Member States were projected to collect around €3.2 billion through the online portal.



VAT & Excise

A definitive EU system

QUICK FIXES

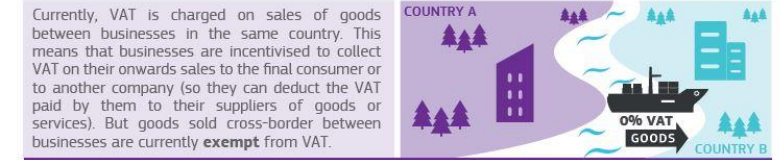
The Commission also proposed four quick fixes to improve the day-to-day functioning of the current VAT system, until the definitive regime will have been fully agreed and implemented.

- Simplification of VAT rules for companies moving goods from one Member State to another Member State where they are to be stored before being supplied to a customer known in advance. The described situation is referred to as "call-off stock arrangements". This simplification is limited only to certified taxable persons – a concept which is explained in the following section;
- Simplification provided for chain transaction situations identifying the supply with which the intra-Community transport of goods should be linked. This simplification is limited only to certified taxable persons;
- Simplification of the proof of transport of goods between two Member States needed for the application of the exemption to intra-Community supplies. This simplification is limited only to certified taxable persons;
- Clarification that, in addition to the proof of transport, the VAT number of the commercial partners recorded in the electronic EU VAT-number verification system (VIES) is required in order to apply the cross-border VAT exemption under the current rules

WHO COMMITS VAT FRAUD AND HOW DOES IT HAPPEN?

It is mainly well-established criminal networks who commit cross-border VAT fraud. It usually involves at least two or more EU Member States, can involve extremely complicated schemes and may target specific sectors of the economy, including electronics and cars. Proceeds from these activities have even been used to finance terrorist activities.

How does international VAT fraud work?



This difference makes fraud very easy. A dishonest company can buy goods in another EU country – without VAT – and sell them on legally in their own country and charge VAT.



The company then fraudulently takes the cash from the sale, without paying the VAT collected on the sale to its tax administration. **And very often these companies disappear**, without even being audited.



This happens again and again: the same goods can be passed back and forth across borders between the same shady companies and each time, fraudsters pocket the VAT. This is what we call 'carousel fraud'.

We need to change how VAT is collected in the EU by introducing VAT on cross-border sales between businesses.

State of Play – expected implementation 2022

25 May 2018 - Technical amendments for a definitive VAT system

Proposal on the detailed technical measures for the operation of the definitive VAT system for the taxation of trade between Member States

25 May 2018 - Reverse charge mechanism

Proposal on the period of application of the optional reverse charge mechanism and the Quick Reaction Mechanism against VAT fraud

18 January 2018 – VAT Rates

Proposal to introduce more flexibility for Member States to change the VAT rates they apply to different products.

18 January 2018 - Simplified VAT rules for SMEs

Proposal for new simplification rules to help reduce VAT compliance cost for small businesses.

30 November 2017 – Administrative Cooperation between Member States

Proposal for new rules on administrative cooperation between Member States' administrations in order to fight VAT fraud more efficiently.

4 October 2017 - Definitive VAT system

Proposal of a series of fundamental principles and key reforms for the EU's VAT area

Excise Duties

On 25 May, the Commission has proposed to reshape the rules governing excise duty on alcohol within the EU,

The proposal will:

- Put in place a uniform certification system confirming the status of independent small producers throughout the EU. This will reduce the administrative and compliance costs for small producers who will be able to benefit from reduced excise rates under certain conditions.
- Ensure a precise and consistent classification of cider across the EU
- Clarify the correct manufacturing processes and conditions for denatured alcohol.
- Update IT systems to track movement of certain denatured alcohol.
- Increase the threshold for lower strength beer that can benefit from reduced rates from 2.8% volume to 3.5% volume.

The proposals also include measures in general excise duty rules to remove barriers for SMEs, such as the use of modern IT systems and lifting the existing obligation to employ tax representatives.

Security

WHY IS THERE AN ICS AND WHAT DOES IT DO?

Finding the Bomb in a box

- 9/11 – 2005 security amendment to Community Customs Code (CCC)
- 2009 introduction of ICS
- Yemen incident 2010 - EU action plan on Air Cargo Security
- 2014 EU strategy and action plan for customs risk management
- 2016 – entering into force of UCC

Strategic objectives for 2020:

1. Improve data quality and filing arrangements
2. Ensure availability of supply chain data and sharing of risk relevant information among customs authorities
3. Implement control and risk mitigation measures where required
4. Strengthen capacities
5. Promote interagency cooperation and information-sharing between customs and other authorities at the Member State and EU level
6. Enhance co-operation with trade
7. Tap the potential of international customs co-operation



Security

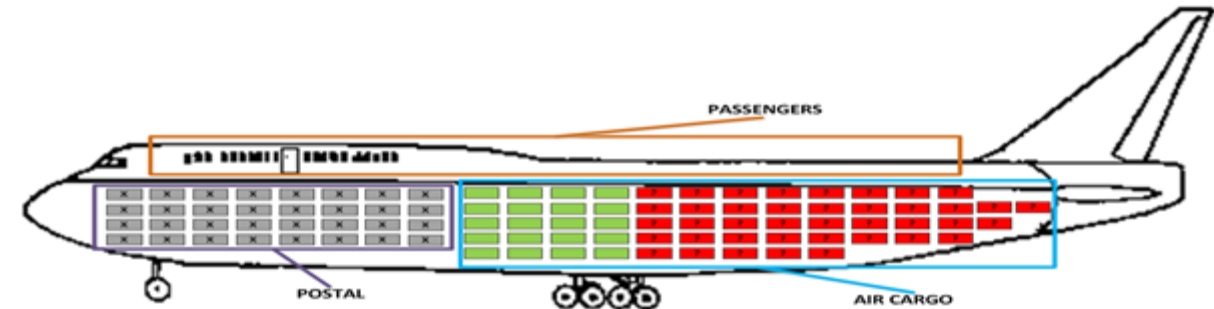
How does ICS 1 work?

The basics of ICS

- ICS is the combination of systems which collects and processes the Entry Summary Declaration (ENS) data and the follow up arrival (AN) and presentation notifications (PN)
- Maritime 24h before loading of container
- If no container or short sea, 72h before arrival
- Air short (<4hours) before take of
- Air long (>4 hours) 4 hours before landing
- Road and rail on entry – often replaced by transit or import declaration
- Nothing for post and little for express
- Very general transport data – MB/L or MAWB
- Fully decentralised – national systems
- Only transporters have to/can provide data



Existing ICS gaps and weaknesses in the maritime transport. Around 60% of entry summary declarations in the current ICS contain inadequate information for a proper security and safety risk analysis (e.g. on average in each 18.000 container vessel, the EU COFE cannot properly assess security and safety risks efficiently for 10.000 containers)



Existing ICS gaps and weaknesses in air cargo. 100% gap in postal goods, X% gap in express consignments (value less than €22) and 60-90% of entry summary declarations in the air general cargo with inadequate data quality not allowing for a proper security and safety risk analysis.

Security

Process description and (security) gaps



ENS

=

AN = PN = TSD



Temporary Storage, Free Zone
or Customs Warehouse



Import (free circulation), Transit, Customs
Warehouse or Re-export

Minor assess. DNL

Risk assessment

Physic/scan check

Fiscal check

CARRIER

TERMINAL OR FORWARDER

FORWARDER/SHIPPER/CARRIER

Data not complete or correct
Incoterms (CIF)

- Diversion, transshipment or split shipments
- Not allowed to know, do not care, do want to know, not their business
- Customs did/do not care either
- Patchwork of “rushed” national rules and systems
- MSW initiatives added to the problem

Data only available on request

- Generally complete re-use of ENS
- Do not care, do want to know, not their business
- Customs did/do not care either
- Almost no active messaging
- Black hole for audit trail

Most complete or correct data

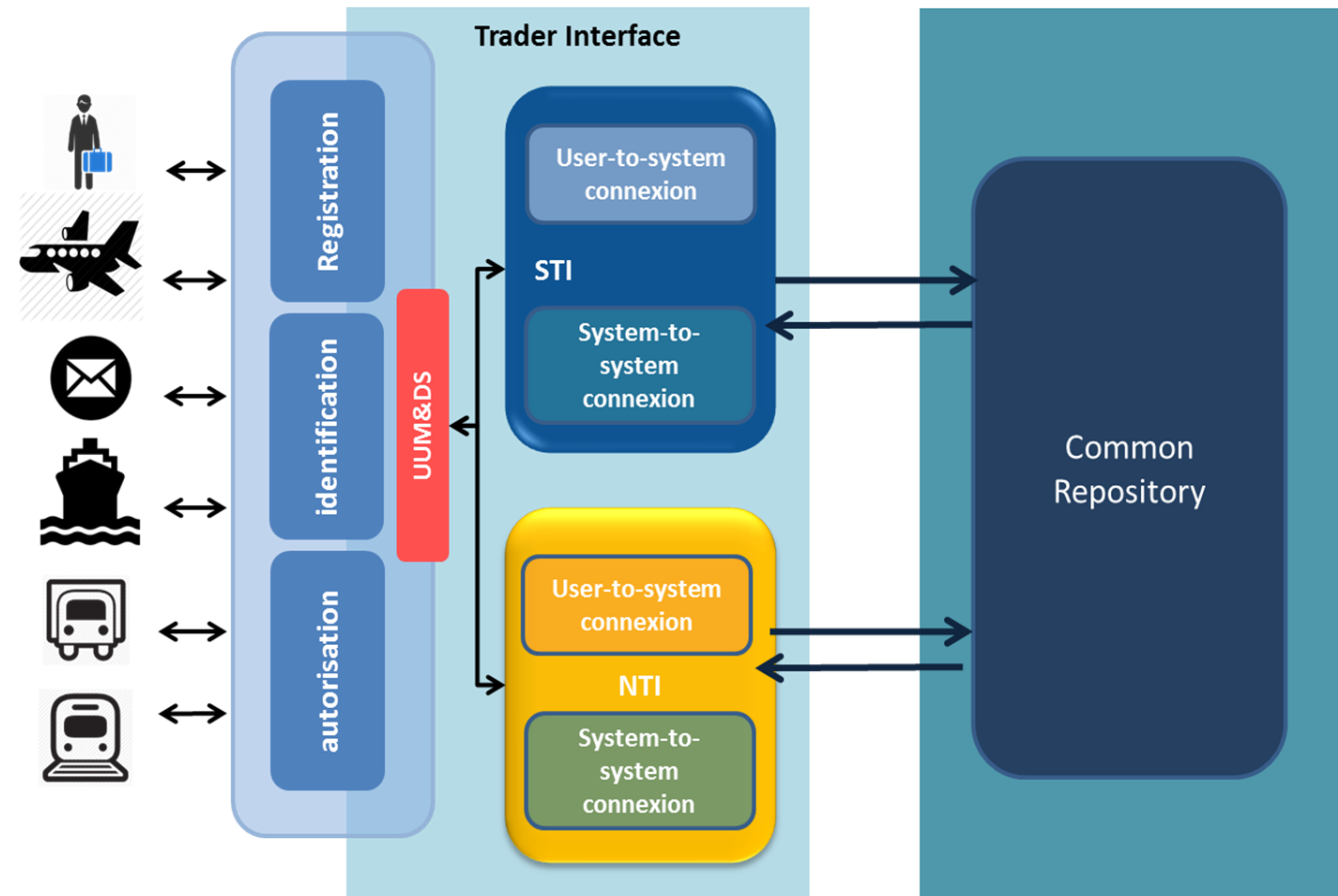
- Companies start to care for fiscal reasons
- “Source” data is being used
- Data is coded (HS, EORI etc)
- End of (customs) supply chain/audit trail
- Very limited link or match with previous steps

Security

What changes with ICS 2

New features/deliverables

- Pre-loading advance cargo information (PLACI)
 - Air – passenger security – KC & RA
 - PLACI project
 - 7+1/+2 data set
 - “single window” – national security authorities
- New ENS data requirements and data structure
 - House B/L – House AWB info
 - HS code and buyer & seller in maritime
 - EORI numbers
 - EU customs data model
- Multiple filing
 - Possibility of partial filings
 - Next to Carrier also Forwarder or Shipper
 - 2 ENS filings replaced by >40 ENS different filings
 - “Closed” data pipe line
- Common Risk Management & Repository
- Data exchange between Member States and COM
- Harmonised Trader interface (HTI)
 - Shared Trader Interface (STI)
 - National Trader Interface (NTI)
 - Uniform User Management & Digital Signature



State of Play (4 projects) – Legislation into force May 2016

1. Business Case reviewed for acceptance by MS
 - (Higher level) Business Process Models (BPM)
 - (Higher level) Functional specifications
 - Roadmap/planning
 - Budget, effort and impact
 - Interdependencies
 - Governance

*No full acceptance yet by MS, but approval to continue work.
Definitive GO-NO GO end 2018*

2. Transition Strategy Project
 - Scenario selection and assessment process
 - Roll out plan
 - ICS1 phase out
 - Release scope
 - Testing
 - Communication and training
 - Helpdesk and other supportive activities

End of 2017 final proposal expected – Scenario C current preferred option

3. Shared Trader Interface
 - Process of registration, performing level 1 (syntactic) and level 2 (semantic) validation and generation of MRNs
 - System-to-system and user-to-system interface
 - Storage for audit and logging
 - Communication through the Uniform User Management & Digital Signature
 - Delivery of technical and functional specs for development

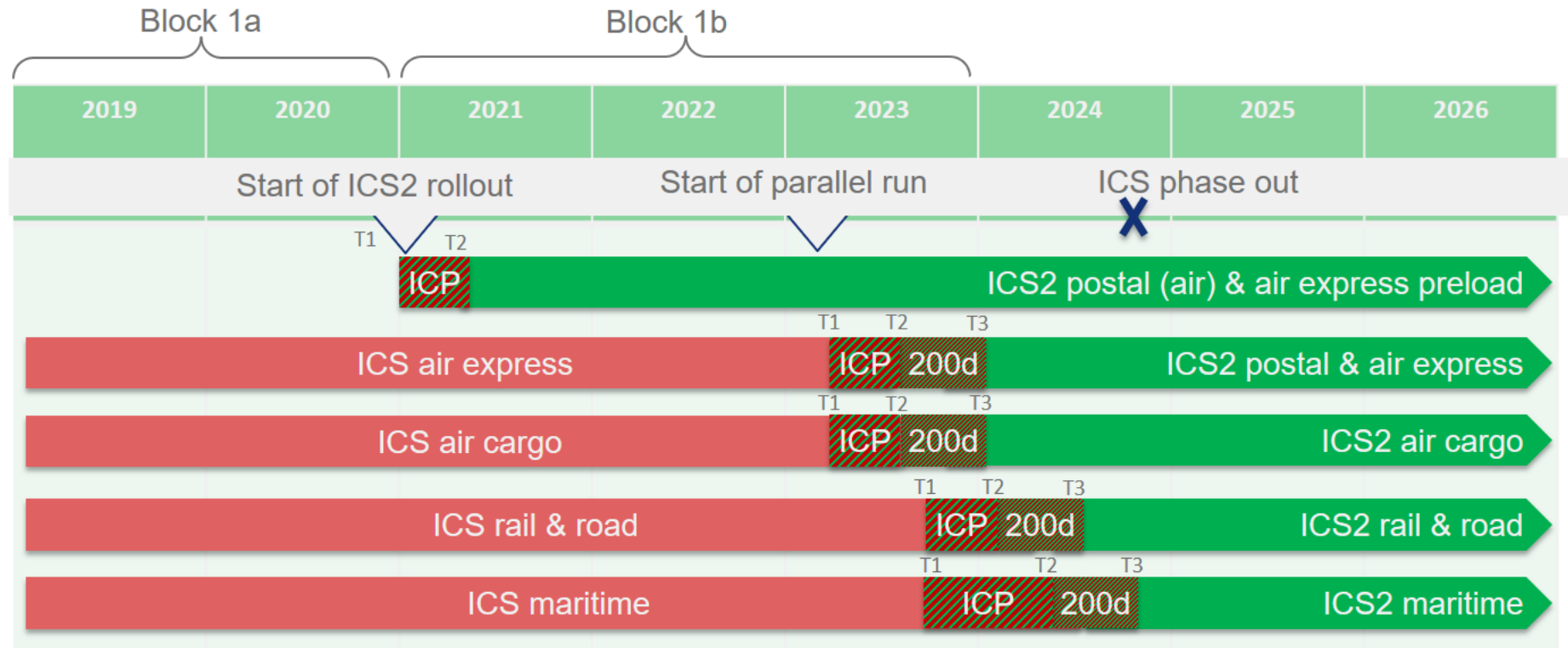
Start new PG November 2017. Mid 2018 publication of specs and start testing (2 years in advance)

4. Specific MS and COM activities
 - (Shared) Risk Management and assessment
 - Common repository and data exchange
 - Adjustment national systems
 - Project management and funding

Start new PG June 2017. Mid 2018 publication of specs and start testing (2 years in advance)

Scenario C

Transition by group starting with postal (air) and air express pre-load, followed by full postal & air express and air cargo, with last group being maritime and Rail & Road



ICP - Informed compliance period

- ICS

- ICS2

Taxation and Customs Union



The Official Controls Regulation (EU) 2017/625

The Official Controls Regulation (EU) 2017/625 addresses official controls and other official activities performed to ensure the application of food and feed law, rules on animal health and welfare, plant health and plant protection products (Official Controls Regulation - OCR).

The European Parliament and the Council adopted the new Official Controls Regulation No 2017/625 on 15 March 2017. The Regulation was published in the Official Journal of the European Union on 7 April 2017 and entered into force on the 27 April 2017



CURRENT INITIATIVES

Dedicated activities have started in 2013



The EUROPEAN FOOD FRAUD NETWORK & EU COORDINATED CASES



The AAC (Administrative Assistance and Cooperation System)



EU-WIDE COORDINATED CONTROL PLANS
on horse meat (2013), fish (2015) and honey (2015)



TRAINING FOR FOOD FRAUD
Five specific workshops per year on eCommerce and Investigation Techniques



NEW LEGISLATION ON OFFICIAL CONTROLS
EU Reference Centres for food authenticity, stronger sanctions and broader scope for food fraud

Good opportunities for implementation

- Possibilities for electronic certificates
- Identity checks and physical checks may be performed at control points other than border control posts
- Sensible time requirements for prior notification of consignments
- Trusted trader programme
- Equivalence & mutual recognition

Some misconceptions:

- A trade agreement leads to lower duties, but it does add complexity and risk to the customs process itself
- There are more treaties and regulation to take into account than “just” the trade agreement
- Customs is not a paper-based procedure anymore (99% of all declarations in EU is electronic)
- Very little need to stop at a border anymore (extensive use of already existing authorisations and simplifications, without AEO)
- Physical customs checks only <5% (automated risk assessment) and physical checks can be replaced by other technological means like (x-ray) scanning
- Customs is not the only agency doing inspections of goods crossing borders (food health & safety, aviation security, pharmaceutical, immigration, etc)
- Especially agricultural inspections are concerning – still paper-based and stops and physical checks needed at the border



Official Control Regulation:

- Possibilities for electronic certificates
- Identity checks and physical checks may be performed at control points other than border control posts
- Sensible time requirements for prior notification of consignments

Transit

- Union transit, Common transit and TIR
- Transit system (NCTS) in place in EEA, Switzerland, Turkey Serbia and Macedonia – No more paper and stamps involved (2020)
- Possibility for authorised consignor & consignee:
- Deliver and receive goods at own premises or customers
- Almost no customs involvement
- Time out if customs control

Safety and security

- If no arrangements: Entry summary declaration for all modes and movements
- Within a few years: pre loading information (incl post & express) – PLACI – ICS2- can be replaced by (transit) declaration
- Security checks can be done through (remote) scanning

Value Added Tax (VAT)

- Amount wouldn't really change, but leads to cash flow burdens
- Different rules (im- and export in stead of intra EU)
- No harmonisation (especially export)
- UK & Ireland have no postponed accounting (yet)
- VAT rules are about to drastically change (e-commerce)

Brexit

Whatever the outcome of the negotiations will be...

- Thousands of new customs experts (with the right skills) are needed in the EU and UK
- IT systems need to be able to cope with millions of extra declarations, notifications etc
- On top of the re-assessment of the existing customs authorisations, hundreds or maybe even thousands of new authorisations need to be assessed and granted
- Thousands of companies which haven't dealt with extra-EU trade before, need to be made aware of the procedures, possibilities and the risks of doing so

It would take several years to achieve this, but we only have a bit less than a year left.

Authorities are starting to prepare for a worst case scenario and funds are being made available, but what about the private sector?



Brexit

Two tier approach is needed AFTER March 2019

- Short-term and long-term

Short term: period until stakeholders (public and private) have:

- Updated systems (the new UK system "CDS" is very worrying. It is the same as NL implemented in the past years. Good system, which is future proof, but it took 4 years before all declarations could be done without issues)
- Authorisations and procedures in place
- Hired and educated new employees
- Implemented the final "deal", if there is any..

Implementing new IT systems or new "innovative" procedures directly at the start could lead to even more complexity, confusion and thus chaos directly after a Brexit.

Main message until now: Please give us some time, clarity and a stable environment to cope with Brexit

Now starting next phase on substance and practical issues, mainly focussing on UK, as it is up to the UK to create a new customs code and propose future arrangements



Mobility Package

The Mobility Packages were released in three waves

Mobility Package 1 (June 2017) proposal covers the following areas:

- Access to the road haulage market and access to the profession for passenger & freight transport operators
- Hired freight transport vehicles
- Road charging and electronic tolling
- Driving & rest time rules
- Posting of workers
- Enforcement
- Vehicle taxation
- CO2 monitoring and reporting of Heavy Duty Vehicles

Mobility Package 2 (November 2017) proposal covers the following areas:

- Access to the bus and coach market
- Clean Vehicles Directive
- Combined Transport Directive
- CO2 standards for cars & vans
- Battery initiative

Mobility Package 3 (May 2018) proposal covers the following areas:

- CO2 standards for Heavy Duty Vehicles
- Digitalisation of freight transport documents (all modes)
- Deployment of advanced vehicle technology
- Infrastructure safety management



Mobility Package

Planning Mobility Package



- 22/23 January Presentation of draft reports
- 22 February Deadline for amendments
- 5 April Consideration of amendments
- 14/15 May Vote and adoption of draft reports in TRAN
- 2-5 July Plenary mandate for negotiations with the Council

Mobility Package

Combined Transport

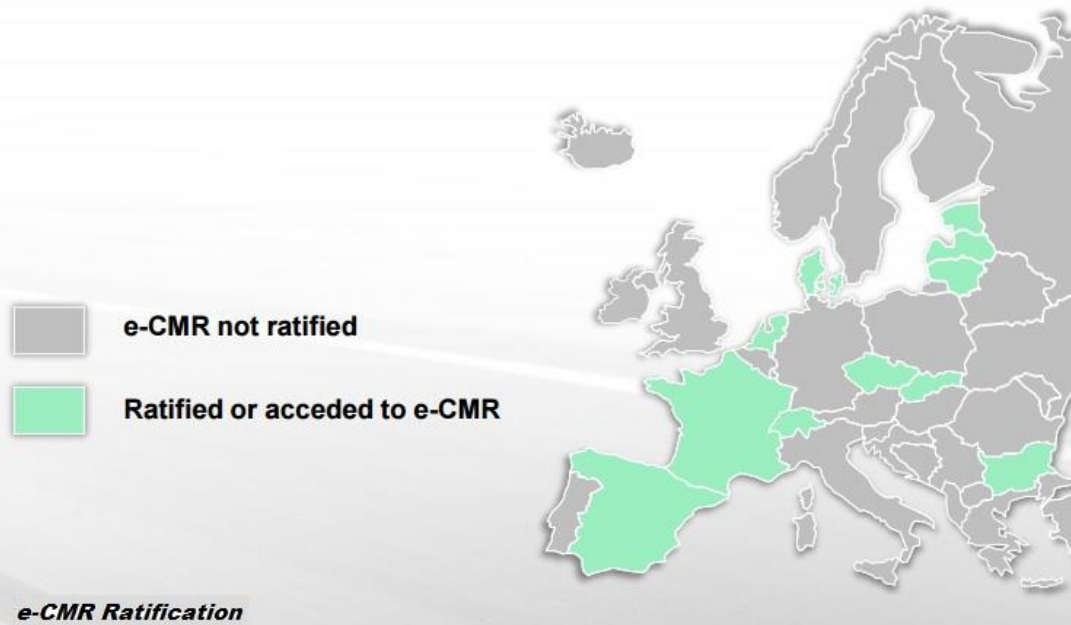


- The proposal extends the Directive's scope to all CT operations in the Union, therefore including intra-national combined transport operations
- Maximum distance of the road leg would be 150 km or 20 % of the total distance, whichever is longer, irrespective of the non-road leg type (rail, inland waterways or maritime), as the crow flies.
- Member States may allow the limit on the road leg to be exceeded where necessary to reach appropriate rail terminal
- Cabotage exemption remains
- Sweden is opposing the inclusion of intra-national CT; supports removal of the cabotage exemption and of the requirement to offer incentives to CT operations which transit national territory

Digital Transport Documents



DIGITAL TRANSPORT & LOGISTICS FORUM



State of play

- Digital Transport and Logistics Forum (DTLF) (started in 2015 – end mid 2018)
 - Sub Group 1: legal acceptance (drafting report for recommendations)
 - Sub Group 2: Interoperability/Infrastructure (still defining scope)
- Mid 2017 - No progress
- Started several discussions with Commission, UN/CEFACT, DTLF project team etc
- Conclusions:
 - Scope not clear and too wide- Original goals lost
 - Digitalisation, reporting only once etc goal in itself
 - Too little involvement from actual supply chain stakeholders
 - Misconceptions of logistics and the purpose and usage of transport documents

Digital Transport Documents

Recommendations CLECAT to Commission and other stakeholders

More focus on the benefits for trade

- Focus on private sector purposes
- Look beyond current procedures (data instead of documents)
- Create a healthy environment for innovation

Narrow the scope

- Less focus on the problems, more on solutions
- Re-use what already works
- DTLF Group 1; Focus on legal acceptance of (actual) e-transport documents
- DTLF Group 2; Focus on standards for interoperability (WCO DM & UNECE Messages)

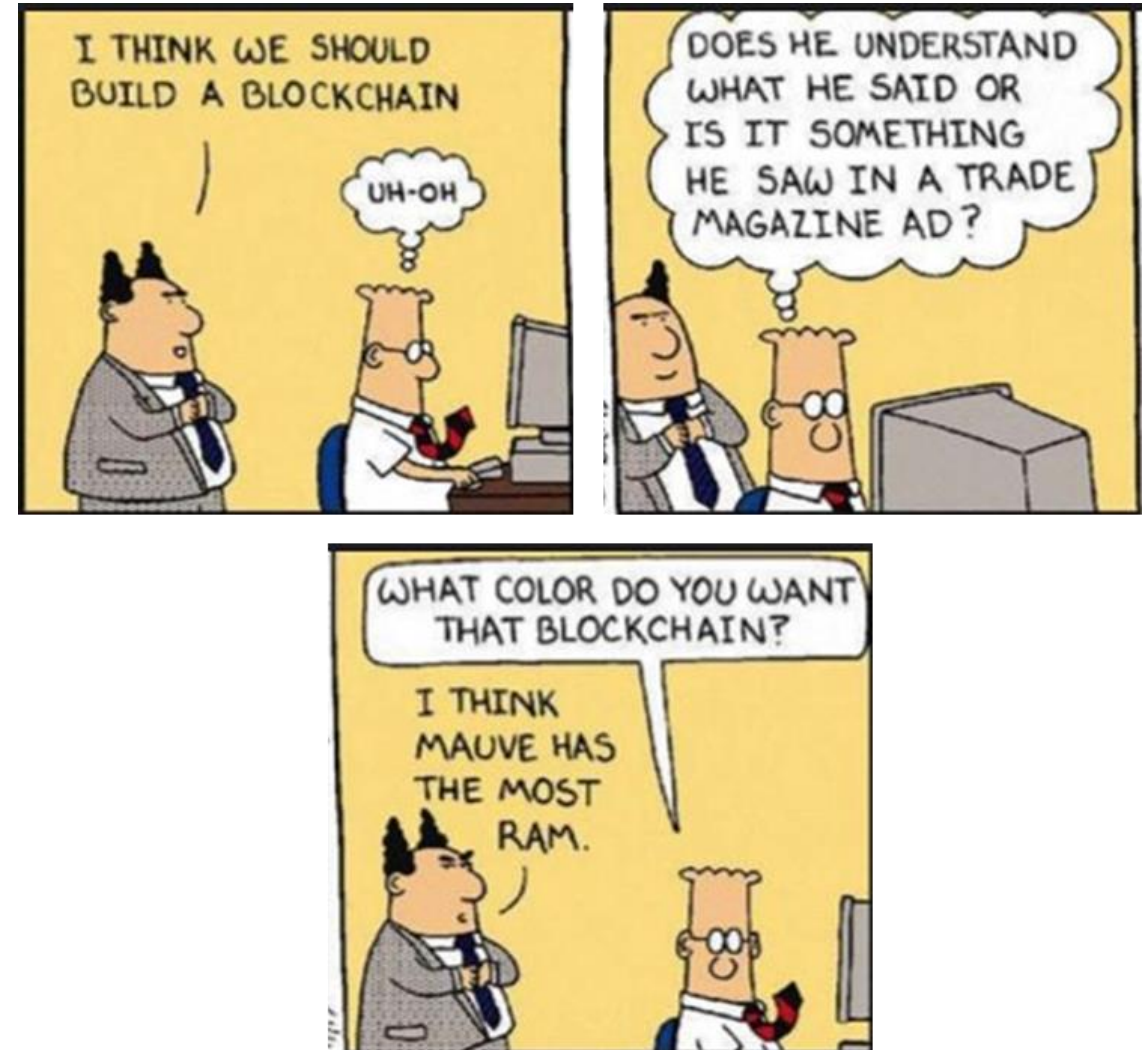


Digital Transport Documents

Recommendations CLECAT to Commission and other stakeholders

Preconditions

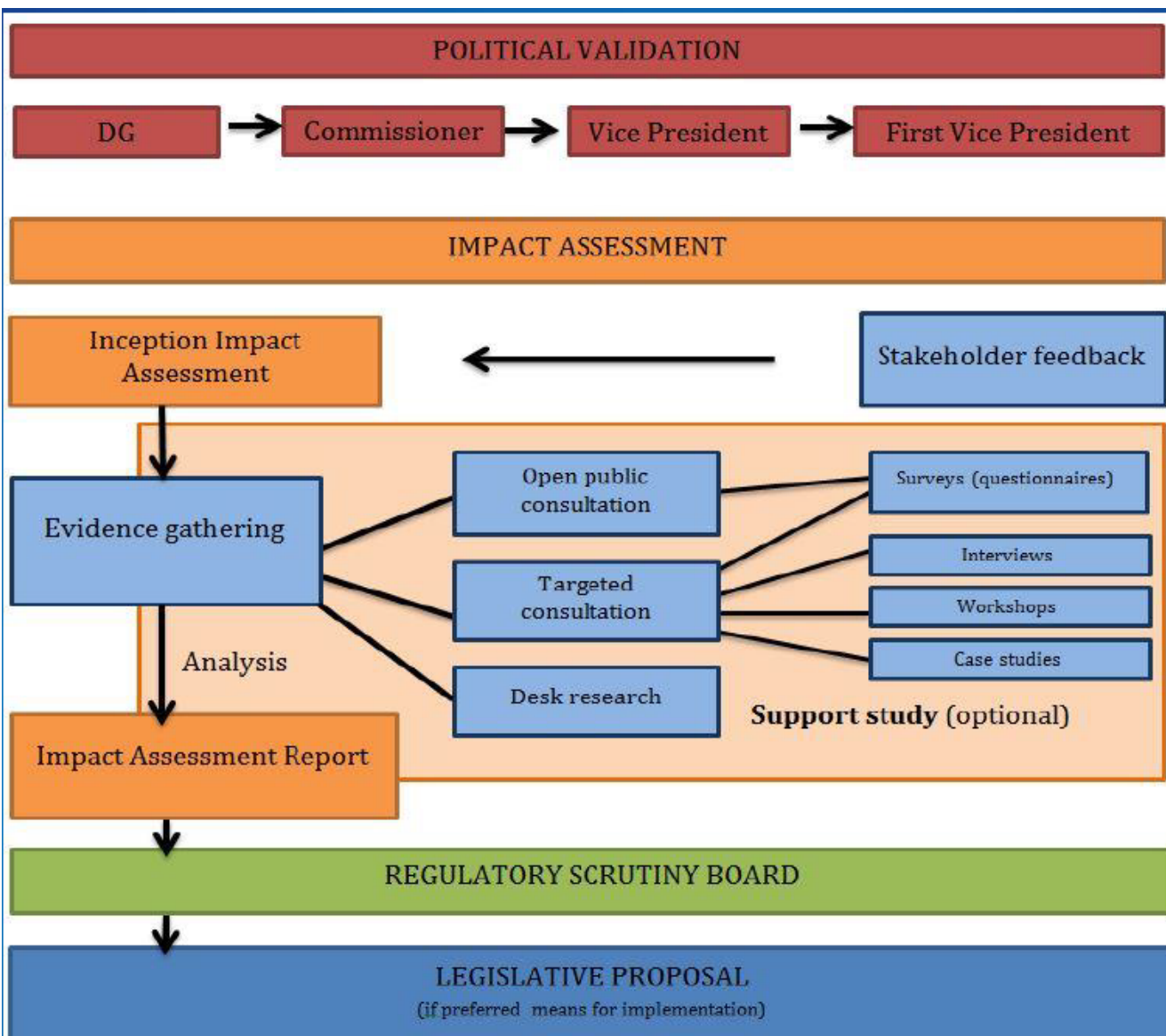
- easy and affordable access to digital solutions,
- the uptime, performance and scalability of electronic systems and
- in case of system breakdown, fall-back procedures
- cyber/data security
- data quality
- data ownership and sharing
- Transition strategy



Digital Transport Documents

New Legislative Initiative

- Started inception impact assessment in spring 2017
- Research (Ecorys, Grimaldi, ISL) (started in October 2017)
- Informal working group (started during summer)
- Public consultation
- Stakeholder analysis – impact assessment December & January
- Legislative proposal (17 May 2018)
- High time-pressure: Mobility Package 3, end of terms Parliament & Commission



Digital transport Documents

Scope and goals legislative initiative:

- ✓ B2B is out of scope - Focus is B2A and A2A
- ✓ Concerns mainly Contracts of Carriage (CoC)
- ✓ Concerns information (data) contained in CoC, which has to be provided to authorities
- ✓ Some other documents like dangerous goods
- ✓ Concerns information (data) contained in CoC, which has to be provided to authorities
- ✓ (first) Goal is to enable exchange of digital data through platforms (push & pull)
- ✓ Authorities must accept, business may choose
- ✓ Has to comply/be in line with eIDAS, GDPR and European Interoperability Framework
- ✓ Framework Directive – in later steps full digitalisation and possible data model, message etc harmonisation
- ✓ No clear implementation strategy yet





THANK YOU FOR YOUR ATTENTION

WILLEMS@CLECAT.ORG