



The Union Customs Code

(Regulation (EU) No 952/2013)

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A change in customs legislation

The framework of the customs legislation with:

- CCC: regulation 2913/1992 of 12/10/1992.
- CCIP: regulation 2454/1993 du 02/07/1993.

Future regulation:

- UCC adopted in october 2013: Regulation (EU) 952/2013 of the European Parliament and the Council of 9 Octobre 2013.
- Delegated and implementing acts (DA/IA) – according to the rules of the new Lisbon Treaty – which will replace the CCIP.



Lisbon Treaty

The Commission can propose a new category of legal acts: the delegated acts (complementing the UCC).

The Commission can adopt more easily implementing acts (for a harmonised implementation of the UCC in Europe).

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<http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=OJ:L:2015:343:TOC>

Calendar

9.10.2013

Adoption of the UCC



29.04.2014: Adoption of the electronic Work Programme

Implementing decision of the Commission 2014/255/EU

1.05.2016 (*Art. 288(2) UCC*)

Application of the Code and beginning of the provisional period when the electronic systems are developed for the application of the procedures, which depend on IT systems deployment/alignment.

31.12.2020

Last deadline for the implementation of the IT systems and end of the transitional period (Art. 278 & 279 UCC)

The transitional period

2 types of transitional measures

- Legal transition for the progressive conformity of the different customs authorisations to the new rules before May 2019 (reassessment exercise)
- IT transition for developing or updating IT tools before December 2020 (TDA)



Objectives of the UCC

- *Complete shift to paperless and fully electronic environment*
- *Simplify, modernise and streamline legislation + procedures*
- *Greater legal certainty, predictability + uniformity for business*
- *Increase clarity for customs throughout EU, with a view to uniform interpretation/implementation and level playing field*
- *Reinforce AEO status/benefits.*

Advantages as of 1 May in a nutshell

- More uniform rules applicable in all 28 MS, for example as regards authorisations and decisions; this increases the legal certainty and offers also a more level playing field
- The uniform rules for applications for authorisations and procedures increase the predictability and enable better planning by trade
- Certain simplifications are reserved for AEOs – this will increase the benefits and will be a reward to companies that have invested in their systems and are reliable
- Some changes to current procedures provide tangible benefits, for example movement of goods in temporary storage (if movement in one MS, no formalities at all, which could offer more opportunities to trade)



Some of the main changes

- Mandatory guarantees for most special procedures + Temporary Storage (applies only to NEW authorisations)
- Possibility to make some movements under TS rather than national transit (of within one Member State)
- Explicit removal of earlier sales provision relating to valuation
- All communications are electronic
- Some new facilitations in the area of special procedures
- BTIs binding on economic operator (also existing authorisations)



Some of the main changes - SPE

Special Procedures: Storage (incl. Customs warehousing and free zones); specific use comprising TA+end use; processing comprising inward+outward processing

- Mandatory guarantee to cover potential and actual debts
- Requirement to be financially solvent
- Changes to process re examining the economic conditions
- Requirement for Bill of Discharge for end-use is introduced
- Retail sales remotely under customs warehousing
- Inward processing without requirement to re-export goods (unless specifically laid down)



Some of the main changes - SPE

What ends

- Inward Processing Drawback
- Processing Under Customs Control
- Type D Warehousing



AEO

2 new criteria for AEOC:

- Have a satisfactory compliance history in other tax activities
- Display practical Standards of competency or hold professional qualifications in customs matters

1 new criterion for AEOS:

- Have a satisfactory compliance history in other tax activities

Existing AEOs will be assessed against new criteria as part of ongoing monitoring activities

Reinforce AEO role: some simplifications linked to AEO/fullfilment of AEO criteria



Customs simplifications in the UCC

- Reliable operators, especially AEO but not only, fulfilling certain conditions, will benefit from customs simplifications.

- The 4 simplifications related to the placement of the goods under a customs procedure in **Title V of the Code**:
 - a) *Simplified declaration*
 - b) *Entry in the declarant's records (with or without presentation of the goods)*
 - c) *Self-assessment*
 - d) *Centralised clearance (at national level or EU level)*

New simplifications

For the AEOs, are dedicated:

- **Entry in the declarant's records with presentation waiver,**
- **Self-assessment (SA) and**
- **Centralised clearance at EU level.**

As regards SA:

- **Delegation of customs formalities and customs controls (Article 185 UCC)**
- **No business cases identified for the implementation of the provisions (Articles 152 DA, 225 and 237 IA)**

Transit

Modifications concerning transit and transit simplifications

- Conditions aligned with AEO requirements,
- Some simplifications were outdated and deleted and national simplifications were replaced by Union-wide rules
- New transit simplifications (use of an electronic transport document as transit declaration; reduced data for transit)
- Use of seals of a special type
- NATO Form 302 – electronic use permitted
- The concept and the list of sensitive goods have been deleted
- Some time limits in the enquiry procedure have been streamlined
- Modified data requirements in a standard transit declaration (transitional period until NCTS is updated)



Transit Guarantees

What is new concerning transit guarantees

- Rules have been simplified and allow for use of one comprehensive guarantee for sensitive and other goods
- The legal guarantee waiver for rail simplified transit is replaced by a waiver or reduction by authorisation (but existing authorisations valid till re-assessed, at the latest end of April 2019)
- Individual guarantee in form of vouchers – amount increased from 7000 to 10000 euro



Proof of Union Status

What is new

- A new electronic system for endorsement, registration, storage and use of proofs of Union status (T2L and customs goods manifest) will be developed and deployed
- Invoice declarations as proof of Union status for goods with value up to 15000 euro only
- Modifications in a simplification for PoUs (authorised issuer) – alignment of conditions for authorisations for simplifications with AEO requirements



UCC-related work to be achieved

Technical implementation:

UCC-related Business Process Modelling

UCC-related IT developments

Operational implementation:

UCC-related Communication and Information

UCC-related Guidelines and Training

In a nutshell: work not finished, need to make progress with some new concepts like simplified procedures to allow for more benefits without jeopardising risk analysis, control and duty collection



Thank you very much for your attention!

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