

eLearning module

EU Centralised Clearance for Import (CCI), Phase 1

Course takeaways

This eLearning module will guide you through the **UCC Centralised Clearance Simplification** for Import (UCC CCI) concept that will be applied with the implementation of the **EU Centralised Clearance for Import (EU CCI), Phase 1** System and will focus on the benefits and impact of the System on the related procedures.

This course is addressed to economic operators and customs officers from national administrations dealing with the **UCC Centralised Clearance for Import (UCC CCI) procedure**.

This is a quick and handy summary of the most relevant course information.

1 Learning objectives

By the end of this course you will:

- Understand the **basic principles** of the **UCC Centralised Clearance for Import** (UCC CCI) Simplification concept;
- Be familiar with details of the **UCC Centralised Clearance for Import procedure**;
- Learn the benefits and impact of the **EU Centralised Clearance for Import, Phase 1 System**.

2 UCC CCI Scope

Centralised Clearance for Import simplification authorises economic operators to **lodge** customs declarations at the customs office where they are established: the **supervising customs office**, while the goods will be **presented** to another customs office: **the presentation customs office**, of another Member State within the customs territory of the Union.

The economic operator communicates **only** with the supervising customs office as **single** point of contact!

3 Legal Basis

Until the EU CCI P1 System is in place the formalities for centralised clearance import procedures are managed under the existing SASP by means of **national customs IT systems**.

The implementation of the concept of **UCC Centralised Clearance for Import (UCC CCI)** by a **Trans-European System (TES)** strengthens the trade facilitation by enabling economic operators with the “**centralisation**” of their business related to import and the reduction of the interactions with customs by using the customs office of supervision as the **main contact** partner. This requires **coordination** among related customs offices located in different Member States for the declaration processing and the release of goods.

The **EU Centralised Clearance for Import, Phase 1 System** enables the seamless **information exchanges**, needed between the competent customs offices, ensuring **smooth operation** of UCC Centralised Clearance for Import. In addition, the System allows **harmonisation** and **standardisation** of processes and electronic exchange of information for UCC CCI, compared to the previous situation with SASP. It is also **reducing the administrative burden** for the customs administration with automated processes.

Furthermore, EU CCI Phase 1 System allows **Tax authorities** to have a good supervision and control on collection of **import VAT**. The same applies for collecting data for the **Statistical Authorities**.

4 How UCC CCI Works

Under the UCC Centralised Clearance for Import, the economic operator lodges a customs declaration at the supervising customs office for goods presented at another Member State presentation customs office.



The supervising customs office validates the common data and sends the declaration data to the presentation customs office for validation of national data requirements. Upon validation the supervising customs office registers the customs declaration, performs documentary controls after acceptance and if controls are needed, informs the presentation customs office. The presentation customs office for their national purposes decides if physical controls are needed and informs the supervising customs office of their control results.

The supervising customs office handles the amendment or invalidation of the declaration if necessary.

The supervising customs office confirms that the payment of customs duties has been secured. The import VAT is levied at the presentation customs office according to national VAT regulation. The presentation customs office sends the statistical data to national statistical authority.

Upon decision to release the goods, the supervising customs office sends release notifications to the economic operator and to the presentation customs office.

5 The Main Actors and their Role

5.1 CCI Authorisation Holder (declarant)

In the context of UCC Centralised Clearance for Import (UCC CCI) simplification, declarant is the economic operator lodging a customs declaration. The declarant can submit:

- A customs declaration
- An amendment request
- An invalidation request
- Supporting documents and other documents upon request
- A presentation notification for pre-lodged declaration

In the UCC CCI context, the declarant interacts only with the supervising customs office (SCO).

5.2 Supervising customs office (SCO)

The supervising customs office (SCO) is the office indicated in the authorisation to supervise the placing of the goods under the customs procedure concerned for goods presented at the customs of another Member State.

Under UCC CCI, the customs declarations are lodged to SCO which performs several clearance functions:

- Supervise the placing of the goods under the customs procedure concerned
- Registration and verification of customs declaration and the supporting documents
- Risk analysis and documentary controls
- Validation of the presentation notification (in case of pre-lodged customs declaration)
- Request the PCO to examine the goods, and take samples for analysis, where justified
- Acceptance of customs declaration
- Handling of control decision and results
- Handling of amendment and invalidation requests
- Handling of supplementary declaration
- Carry out the customs formalities for the recovery of the amount of import duty corresponding to any customs debt
- Decision to release or not release of goods
- Verification of the declaration that may continue after release of the goods

UCC, Art. 179(2)

5.3 Presentation customs office (PCO)

The presentation customs office (PCO) is the customs office competent for the place where the goods are physically presented.

The PCO receives all necessary information from the SCO and performs the following customs controls if required when the goods are presented:

- Examining goods and checking for radioactive material
- Taking samples for analysis or for detailed examination of goods
- Verifying the accuracy and completeness of the information provided at the declaration

- Checking the authenticity and validity of documents
- Calculation of VAT and checking for its payment or assurance via guarantee

UCC, Art. 179(5)

6 EU CCI P1 Scope

6.1 Concept

The Centralised Clearance for Import concept at EU level, as stipulated in UCC, aims to allow economic operators to centralise their business from a customs viewpoint when placing goods under a customs procedure using UCC Centralised Clearance for Import. The digitalisation of the Centralised Clearance for Import concept at EU level is achieved by the EU Centralised Clearance for Import, Phase 1 System, containing components developed centrally by the Commission and nationally by the Member States.

6.2 Impact

The EU Centralised Clearance for Import Phase 1 System aims to strengthen trade facilitation by enabling the “centralisation” of economic operators’ activities and reduction of the interactions with customs by using the customs office of supervision (SCO) as their main contact point.

6.3 Affecting

The digitalisation of the UCC Centralised Clearance for Import concept through the EU CCI P1 System affects all the Member States (national customs administrations, tax authorities and statistical authorities), the economic operators and the Commission.

6.4 Benefits

The EU Centralised Clearance for Import Phase 1 System (EU CCI P1) enables economic operators (declarants) to lodge one import declaration for all purposes (customs, fiscal, and statistics needs), and complete release of goods and clearance procedures in alignment to the UCC Centralised Clearance for Import concept and requirements stipulated in UCC.

The EU CCI P1 System provides a mechanism enabling the cooperation and electronic information exchanges between the related customs offices (Supervising and Presentation Customs Offices) concerning the processing of the customs declaration and the release of the goods.

7 EU Centralised Clearance for Import (EU CCI) System, Phase 1

The EU Centralised Clearance for Import, Phase 1 System covers the following customs procedures and processes:

7.1 Customs Declarations

- Standard;
- Simplified;
- Supplementary Declarations (only transaction-by-transaction approach) and

- Customs declaration in advance of presentation (pre-logged declaration).

UCC, Art. 171

7.2 Customs Procedures

- Release for free circulation (covering CPC 01, 40, 46, 48):
 - Customs procedures CPC 42 and CPC 63;
 - Re-import (covering CPC 61).
- Special procedures, other than transit:
 - End-use (CPC 44);
 - Inward processing (CPC 51);
 - Customs warehousing (CPC 71).

7.3 Customs Processes

- Customs declaration:
 - Registration;
 - Acceptance;
 - Amendment;
 - Invalidation.
- Risk analysis;
- Control management;
- Customs debt and VAT management;
- Goods release;
- Support to monitoring and statistics of EU CCI operations.

7.4 Out-of-Scope

The following business processes and procedures are out of scope of Phase 1 of the EU CCI project:

- Customs declaration under EIDR;
- Customs declaration under temporary admission;
- Customs declaration for excise or CAP goods;
- Recapitulative supplementary declaration;
- Customs declaration for goods in the context of trade with special fiscal territories;
- Communication of supporting/additional documents between SCO and PCO.

8 The Innovation

8.1 Customs Declaration

The economic operator (declarant) submits standard declarations or simplified ones to the SCO for Import-related procedures, containing all the necessary details of customs interest for both the SCO and the PCO in the UCC Centralised Clearance for Import context.

8.2 Pre-logged Customs Declaration

The economic operator (declarant) submits customs declarations in advance of goods' arrival /presentation (pre-logged declarations) to the SCO for Import-related procedures.

In this case, a presentation notification is lodged by the declarant to the SCO, within a specific timeframe from the submission of the pre-lodged customs declaration.

8.3 Amendment or invalidation

The economic operator (declarant) submits amendment or invalidation requests for previously lodged and/or accepted customs declarations.

The necessary validations and checks of the amendment or invalidation requests as well as communication between SCO and PCO for that purpose are facilitated by electronic information exchanges within the EU CCI P1 System.

8.4 Supervision of procedure

The EU CCI P1 System supports the supervision of the UCC Centralised Clearance for Import procedure and the exchange of information necessary between the SCO and the PCO for the verification of customs declaration, for the release of goods and for the verification of the declaration that may continue after release of the goods.

The EU CCI P1 offers the possibilities for electronic information exchanges, in particular the communication about risk analysis acknowledgements, control decisions and results.

8.5 Reminders and notifications

The EU CCI P1 System sends automatic reminders and notifications to the SCO and PCO when timers expire, for monitoring the timely managing of the customs declaration processes and the release of goods.

8.6 Monitoring statistics

The EU CCI P1 System provides the ability for the collection of technical operational statistics for the monitoring of EU CCI operations. In addition, the EU CCI P1 System consolidates business statistics information provided by Member States in the CS/MIS application.

In-scope of Statistics for the EU CCI P1 System are similar to those provided by the CS/MIS for AES and NCTS.

9 The System Functions

The diagram represents the functionalities of the EU Centralised Clearance for Import, Phase 1 System.





10 Tax and Statistical Authorities

The EU Centralised Clearance for Import Phase 1 System allows the authorities to better supervise and control the collection of duties and taxes.

The System provides the ability for the collection of technical operational statistics for the monitoring of the EU Centralised Clearance for Import operations.

10.1 Handling Customs Duties and VAT

The customs duty is calculated and collected by the SCO and the VAT is calculated and collected by the PCO based on the national requirements.

The EU CCI P1 System at SCO checks the status of the customs declaration:

- a) If the customs declaration is registered, accepted or amended, then the system requests the calculation of the customs duties and records the results.
- b) If the goods are under release, the EU CCI P1 System identifies if payments have been secured, in order to proceed with the decision to release the goods or not.

The SCO sends the calculated customs duty information to the PCO within the EU CCI P1 System, even if the PCO performs its own calculations on the customs declaration data to determine the VAT base and the payable VAT amount.

The customs declaration includes the VAT requirements of the Member State of presentation and specifies the method of the import VAT payment (differed payment or postponed accounting).

The calculation of duties and taxes and the reporting to the statistical authorities are not part of EU CCI P1 System; these functions must be implemented by national systems. The national interfaces for the communication between EU CCI P1 applications and tax /duty and statistical systems will potentially have to be updated as new business workflows are introduced in the context of EU CCI P1 System.

10.2 Reporting to Statistical Authorities

Following the release of goods, the PCO submits the statistical data to the national statistical authority.

The EU CCI P1 System supports the monitoring and statistics of EU CCI operations by:

- Collecting technical operational statistics from the electronic information exchanges between SCO and PCO.
- Collecting consolidated business statistics for certain types submitted by Member States.

11 EU CCI P1 System Objectives and Benefits

11.1 Economic Operator

- Compliance with the legal obligations of the UCC, UCC DA and UCC IA, that contributes to the trade facilitation;
- Complete declaration processing and release of goods in alignment to the UCC Centralised Clearance for Import concept and requirements stipulated in UCC;
- Lodgement of one import declaration for all purposes: customs, fiscal and statistics needs, lodged at one customs office regardless of where the goods are presented;
- Simplification of customs procedures by enabling Economic Operators with centralisation of their business related to import; reduction of the interactions with customs by using the customs office of supervision as the main contact partner;
- Clear distinction between formalities and authorisations: one authorisation to carry out customs formalities for placing goods under a customs procedure in different MS;
- Faster, harmonised and standardised approach, processes and electronic exchange of information for Centralised Clearance for Import as stipulated in the Union Customs Code;
- Strong working relationship between Declarant and Supervising Customs Office
- Less administrative burden for the economic operators with automated processes;
- Good supervision of lodged applications for import procedure.

11.2 Customs Officer

- Compliance with the legal obligations of the UCC, UCC DA and UCC IA, that contributes to the trade facilitation;
- Complete declaration processing and release of goods in alignment to the UCC Centralised Clearance for Import concept and requirements stipulated in the legislation;
- Simplification of customs procedures related to import; reduction of the interactions with customs by using the customs office of supervision as the main contact partner;
- Lodgement of one import declaration for all purposes: customs, fiscal and statistics needs, lodged at one customs office regardless of where the goods are presented;
- Faster, harmonised and standardised approach, processes and electronic exchange of information for UCC Centralised Clearance for Import;
- Closer and more structured collaboration between customs authorities;
- Strong working relationship between the declarant and the Supervising Customs Office;
- Less administrative burden for the customs administration with automated processes;

- Good supervision and monitoring of the UCC Centralised Clearance for Import procedure;
- Allow tax authorities to have a better supervision and control on collection of import VAT compared to the current situation with SASP;
- Allow statistical authorities to collect technical operational statistics for the monitoring of EU CCI operations.

Remember, this is a quick and handy summary of the most relevant course information. Only the European Union legislation published in the Official Journal of the European Union is deemed authentic. The Commission accepts no responsibility or liability whatsoever with regard to the training.

