



European  
Commission



# Union Customs Code (UCC) eLearning Programme



Taxation and  
Customs Union



## Union Customs Code

The Union Customs Code (UCC) defines the legal framework for all customs rules and procedures within the EU. It was introduced to modernise, simplify and expedite customs procedures with the goal of enhancing trade competitiveness and security throughout the EU.

If you are interested in gaining deeper understanding of what the UCC is and its various procedures, we encourage you to enrol in our Union Customs Code eLearning Programme. Enhance your skills, knowledge and expertise with our 18 modules available on the [Customs & Tax EU Learning Portal](#).

### What modules are available?

Three 5-minute nanolearning courses that introduce you to the topic:

- Rules of Origin 1
- Rules of Origin 2
- Preferential Arrangements

Our 18 modules cover different UCC procedures:

- UCC – Overview
- Customs Procedures and Customs Declarations
- Entry of Goods and Temporary Storage
- Release for Free Circulation
- Binding Tariff Information
- Origin of Goods
- Customs Valuation
- Customs Status of Goods
- Customs Debt
- Guarantee
- Customs Transit
- Special Procedures other than Transit
- Export
- Customs Decisions
- Authorised Economic Operator (AEO)
- Proof of Union Status System for Economic Operators
- Proof of Union Status System for Customs Officers (🔒)
- UCC Guarantee Management System (GUM)

### What are the benefits of the eLearning Programme?

- Study from anywhere with just an internet connection.
- Learn at your own pace and in your own schedule.
- Start, pause and resume the course(s) where you left off.
- Integrate the module(s) into your own training programme and develop a blended learning strategy.

### How much time do I need?

Each course takes between 45 and 210 minutes to complete.

### What will I learn?

- The concept of UCC.
- The main processes and procedures of UCC.
- The main benefits of UCC for customs officers and economic operators.

# The 18 eLearning modules at a glance

## What you get with each module

- Designed to support all learning styles.
- Step-by-step guidance to navigate through modules.
- Course map to quickly access main course chapters.
- Real examples that can be experienced through 'hands-on' activities.
- All course screens printable for future reference.
- Course summary of the most relevant information available in printable format.

## Module 1: UCC – Overview

**Duration:** 105 minutes

This module delves into the Union Customs Code (UCC), its framework, key procedures and benefits for customs officers and economic operators. It also explains how the UCC affects the public and private sectors, the timescales of the UCC transitions and different legal acts.

## Module 2: Customs Procedures and Customs Declarations

**Duration:** 75 minutes

This module offers insight into customs procedures and declarations. You will learn about different types, the declaration process, various ways to handle declarations and potential penalties for non-compliance.

## Module 3: Entry of Goods and Temporary Storage

**Duration:** 90 minutes

In this module, you will gain an understanding of the entry and arrival process of goods and their temporary storage. You will also learn how goods are presented to customs.

## Module 4: Release for Free Circulation

**Duration:** 60 minutes

In this module, you will explore different methods of bringing goods into the European Union's customs territory, understand what free circulation entails, learn about standard processes and discover scenarios in which goods are granted relief from import duty.

## Module 5: Binding Tariff Information

**Duration:** 60 minutes

This module introduces you to the concept of binding tariff information, covering its rationale, the process of application acceptance, decision-making and management. You will also learn how decisions related to binding tariff information can impact customs clearance.

## Module 6: Origin of Goods

**Duration:** 75 minutes

This module explains why the origin of goods is important to customs, distinguishing between preferential and non-preferential origin rules. You will learn how to determine the origin, how to obtain a certificate of origin, the workings of preferential and non-preferential rules and the role of a registered exporter.

## Module 7: Customs Valuation

**Duration:** 60 minutes

This module presents the legal framework for determining the customs value of goods, exploring six different methods. You will also gain an understanding of the mandatory and optional adjustments to the transaction value.

## Module 8: Customs Status of Goods

**Duration:** 85 minutes

In this module, you will learn how to distinguish between goods originating from the European Union and those from outside and understand potential changes in their customs status. You will also be introduced to the concept of Proof of Union Status (PoUS), how it is used and how an economic operator can request one.

## Module 9: Customs Debt

**Duration:** 75 minutes

This module provides a comprehensive understanding of what a custom debt is, how it is determined and who can incur it. It also covers the debt recovery process and extinguishment and how post-release control can impact customs debt.

## Module 10: Guarantee

**Duration:** 60 minutes

This module presents the concept of a guarantee and its various types. You will learn how to establish a reference amount, calculate reduced guaranteed amounts and explore the different forms in which a guarantee may be provided.

## Module 11: Customs Transit

**Duration:** 90 minutes

This module introduces the concept of customs transit, exploring different scenarios and types, such as internal and external transits, as well as TIR transit movements. It also explains when and how to apply enquiry procedures.

## Module 12: Special Procedures other than Transit

**Duration:** 90 minutes

In this module, you will gain an understanding of what special procedures are and their specific applications. You will also learn about storage procedures, such as customs warehousing and free zones, as well as processing methods like inward and outward procedures.

## Module 13: Export

**Duration:** 75 minutes

This module explains the implications when goods exit the customs territory, covering various export scenarios and addressing special cases.

## Module 14: Customs Decisions

**Duration:** 90 minutes

This module provides a comprehensive understanding of various types of decisions and their application in standard processes. You will also learn what occurs after decisions have been authorised and how they can be monitored.

## Module 15: Authorised Economic Operator (AEO)

**Duration:** 90 minutes

In this module, you will discover what authorised economic operator (AEO) status is, how to apply for it and how to maintain it. The module also explains how businesses can benefit from AEO status and outlines the role of customs authorities in the AEO process.

## How do I get started?

Want to enrol in our Union Customs Code eLearning Programme? Here's a quick guide for you to follow:

1. Use your EU Login account to log in to the **Customs & Tax EU Learning Portal**.\*
2. Access the 'Catalogue' section and click on 'Customs Procedures' - 'Union Customs Code'.
3. Check the information provided for each course.
4. Take the courses.

## Module 16: Proof of Union Status System for Economic Operators

**Duration:** 45 minutes

In this module, you will become familiar with the Proof of Union Status (PoUS) system and the legal framework in which it fits, learn how it works and understand when and how to use it. The module presents two case stories and six hands-on activities about the interface and functionalities of the system to prepare you for real-life use.

## Module 17: Proof of Union Status System for Customs Officers (🔒)

**Duration:** 45 minutes

This module is restricted to customs officers. It offers insight into the use of the Proof of Union Status (PoUS) system for managing, storing and consulting proofs of the customs status of Union goods. You will become familiar with how to exchange proof of Union status document data with economic operators across the EU.

## Module 18: UCC Guarantee Management System (GUM)

**Duration:** 150-210 minutes

This module deals with specific customs topics related to the UCC Guarantee Management System (GUM), which ensures effective and efficient management of the different types of guarantees by handling the registration, verification of the existence and validity of the guarantee reference amount, as well as its monitoring. Depending on your role, you can follow the course for economic operator or customs officer.

\* Most courses are available to the general public. If access is restricted (🔒) to EU customs officers, you must use your professional email address for authentication.

Note: Courses can be followed individually.

## How do I find out more?

Are you interested in staying informed about the latest developments? Visit our **Customs & Tax EU Learning Portal**.

