

eLearning Programme

Customs Decisions Course takeaways

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

1 Learning objectives

By the end of this 90-minute course, you have learned about:

- the different types of decisions;
- how a decision is applied for and decided upon in a standard process;
- what can happen with an authorisation after it has been granted and how it should be monitored in a standard process;
- where the other procedures deviate from the standard process.

2 Types of customs decisions

There are two types of customs decisions:

- with application: custom decision taken upon a formal request by a person;
- <u>without application</u>: customs decision taken without formal request by a person.

3 Standard customs decision process

The applicant is a person as recognised under the Union or national law and:

- is, in general, established in the Union;
- has a valid EORI number.

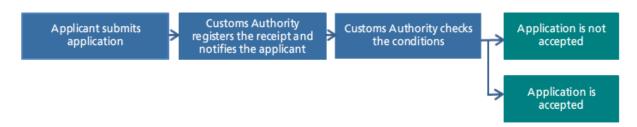
The competent Customs Authority to whom the application must be sent is defined by the place:

- where the applicant's main accounts for customs purposes are held or accessible and
- where at least a part of the activities that are covered by the decision are carried out.

The lifecycle of an authorisation can be subdivided into three steps:

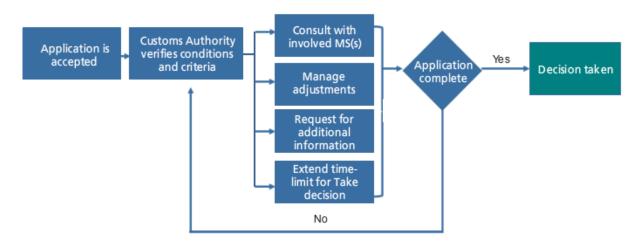
- 1. apply for a decision
- 2. take a decision
- 3. manage the decision

Apply for a decision



The Customs Authority has 30 days to accept or not accept the application.

Take a decision



The Customs Authority has 120 days to take a decision. This period may be extended.

Unless otherwise provided, the **customs decision is a legally binding act** that is:

- immediately effective after receipt by the applicant;
- valid throughout the customs territory of the Union;
- valid without limitation of time.

The applicant has the **right to be heard** when the Customs Authority intends to take a decision that could adversely affect the applicant. The applicant has the opportunity to register and express his point of view within 30 days to the Customs Authority.

A person has the **right to appeal**:

- if he has applied for an authorisation and has not obtained a decision within the time-limit;
- against any decision taken by the Customs Authority that relates to the application of the customs legislations that concerns the person directly.

The way to exercise the right to appeal is specified by the Member State of the Customs Authority.

4 Management of decisions

Once the customs decision is taken, the Customs Authority must monitor that the conditions and criteria remain fulfilled. The Customs Authority may at any time reassess, suspend, amend, annul or revoke a decision.

The holder of the decision must comply with the obligations and keep the Customs Authority informed without any delay about any factor which may influence the decision taken.

5 Specific rules for decisions

The following groups of customs decisions slightly differ from the standard decision procedure at the stages as indicated in the table below.

Specific rules	Authorisation stage		
	Accept Application	Take Decision	Manage Decision
Authorisations for special procedure and storage facilities	✓	✓	✓
Authorisation for approved exporter for simplified proofs of preferential origin	✓	✓	✓
Authorisations related to placing goods under customs procedure and temporary storage		✓	✓
Authorisation for regular shipping service		✓	✓
Authorisation related to transit		✓	✓

Decisions related to AEO, BOI and BTI are dealt with in the respective eLearning modules UCC - Authorised Economic Operator, UCC - Origin of Goods and UCC - Binding Tariff Information.

Remember, this is a quick and handy summary of the most relevant course information.

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