

UCC – Overview

Course takeaways

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

1 Learning objectives

By the end of this 105-minute course, you have learned about:

- the reasons why the Union Customs Code (UCC) has been introduced;
- the new aspects of the UCC and its changes, which differentiate the UCC from the Community Customs Code (CCC);
- the impact of the UCC on both the public and private sector;
- the timescales of the UCC transition;
- the different legal acts of the UCC package: Delegated Act (DA), Implementing Act (IA) and Transitional Delegated Act (TDA).

2 What is the UCC?

The Union Customs Code (UCC) is:

- replacing the current Community Customs Code (CCC);
- making electronic transactions mandatory;
- streamlining customs processes EU-wide across all Member States' customs administration;
- enforcing electronic communication between customs authorities and with economic operators and the European Commission.

The UCC is complemented by its Delegated Act (DA) and Implementing Act (IA).

As of May 2016, the UCC will be applicable, however its full implementation is inseparably linked to the development of the supporting IT systems. The Transitional Delegated Act (TDA) describes how to cater for this transitional period that will run until 2020.

The Work Programme of the UCC sets out an extensive plan for the implementation of electronic systems, based on the MASP, in order to ensure the correct application of the UCC.

The Commission has developed Business Process Models (BPMs) in close collaboration with the Member States experts in order to show the process requirements deriving from the UCC, DA and IA. These BPMs can be accessed upon demand.

3 Changes under the UCC – most new important features

3.1 Customs procedures and customs declarations

As of

- Introduction of self-assessment 2016, May
- Introduction of Entry Into the Declarant's Records (EIDR) 2016, May
- Introduction of centralised clearance 2019
- Electronic customs declarations 2019/2020
- Harmonised data requirements (Annex B of DA) 2017

3.2 Entry of goods

- Entry Summary Declarations (ENS) may be submitted in different sets, by different actors 2020
- Provision of Pre-Loading Air Cargo Information (PLACI) 2020
- Harmonisation of ENS-data requirements 2020
- Some exemptions from the ENS requirement have been removed 2020

3.3 Temporary storage

- Duration of temporary storage is streamlined to 90 days. 2016, May
- Move of goods under temporary storage is possible. 2016, May
- Authorisation to operate a temporary storage facility is required. 2016, May

3.4 Release for free circulation

See customs procedures and customs declarations.

3.5 Binding tariff information

- BTI decision is binding upon the holder. 2016, May
- BTI decision is valid for 3 years. 2016, May
- Provisions on customs decisions apply to BTI. 2016, May
- BTI on the goods declared to be included in the customs declarations 2017

3.6 Origin of goods

- New possibility for the European Commission to adopt specific origin determinations for goods on a case by case basis. 2016, May
- Provisions on customs decisions apply to BOI. 2016, May
- BOI is binding upon the holder. 2016, May
- Non-preferential list rules are laid down for more products (DA). 2016, May
- In general, no rules on the format in which the proof of non-preferential origin is required. 2016, May
- Provisions outside the code have been integrated in the UCC. 2016, May

3.7 Customs valuation

As of

- More clarification of the legislation 2016, May
- Value declaration (DV1) will disappear as paper document and will be inserted in the customs declarations. 2020
- Extension of the scope of the authorisation for simplification of the determination of the customs value 2016, May

3.8 Customs status of goods

- Electronic Proof of Union Status including the Master Reference Number (MRN) 2019
- Authorised issuers may issue a customs goods manifest as proof. 2016, May

3.9 Customs debt

- More cases in which customs debt can be extinguished. 2016, May
- Any person providing false information in the customs declaration can be considered a debtor. 2016, May
- Alignment of the rules on the incurrence of customs debt through non-compliance 2016, May
- Rules on calculating the amount of import duty have been streamlined. 2016, May

3.10 Guarantee

- New central guarantee management system 2020
- No need for approval by the customs authorities as accredited guarantor in the Union (for credit institutions, financial institutions and insurance companies) 2016, May
- Authorisation for comprehensive guarantee with reduced amount is limited to AEOC. 2016, May

3.11 Special procedures other than transit

- Customs Procedures with Economic Impact (CPEI) are becoming 'special procedures' 2016, May
- Distinction between transfer of rights and obligations for the movement of goods 2016, May
- Extension of the use of equivalent goods 2016, May
- Usual forms of handling do not require an authorisation anywhere 2016, May
- Types of customs warehouses have been reduced. 2016, May
- Only one type of free zone instead of two 2016, May
- End-use is recognised as special procedure. 2016, May
- Guarantee is mandatory for all goods placed under special procedures. 2016, May
- Examination of the economic conditions takes place at Union level. 2016, May
- Provisions on customs decisions apply to all authorisations. 2017
- Electronic standard exchange of information (INF) 2020

3.12 Customs transit

As of

- Goods may move under temporary storage without placing them under the transit procedure. 2016, May
- Level 1 and 2 air/sea simplified procedure for transit will be replaced by an electronic transport document as customs transit declarations. 2018
- List of sensitive goods will disappear and normal rules will apply to those. 2019

3.13 Export

- Split exit scenario will be rationalised. 2020
- Customs simplifications centralised clearance and EIDR apply. 2019
- High system availability 2020
- Interface between the Automated Export System (AES) and the Excise Movement and Control System (EMCS) 2020
- Transit control results must be used to close the export movement when 'export followed by internal transit'. 2020

3.14 Customs decisions

- New customs decision IT system 2017
- Increased streamlining of rules and procedures relating to the various customs decisions 2016, May
- Where it appears that interests of Union producers are likely to be adversely affected, an examination of the economic conditions takes place at Union level. 2016, May

3.15 Authorised Economic Operator

- Certificate becomes authorisation. 2016, May
- Provisions on customs decisions apply to AEO. 2016, May
- Authorisations are fully electronic. 2016, May
- Only two types of AEO: AEOC and AEOS. However the two types can be held at the same time, AEOC/S. 2016, May
- AEOC is mandatory for certain customs simplifications. 2016, May
- Criterion on compliance is enhanced. 2016, May
- Criterion on competence is added. 2016, May
- Explicit requirement for a person responsible for security within the company to fulfil the criteria for AEOS. 2016, May
- Satisfactory procedures in place for the import and export licence connected to the prohibitions and restrictions applies to both AEOC and AEOS. 2016, May
- Self-Assessment Questionnaire (SAQ) is mandatory when applying for an AEO status. 2016, May

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