EU e-Learning module

Customs Debt

Leading for results.
Learning for purpose.

Customs procedures are the set of managements and operations related to imports or exports of goods to and from the EU, as these are defined by the *Union Customs Code (UCC)*.

The easy-to-use eLearning course **Customs Debt** is based on the Union Customs Code and is produced by the European Commission Directorate General for Taxation and Customs (TAXUD) under the Customs 2020 Programme.

Scope

It provides **fundamental knowledge** in the domain of customs debt and **related procedures** as defined by the *Union Customs Code (UCC)*.

Audience

Customs professionals in the **public** and **private sector** dealing with customs debt.

Learning Outcomes

By the end of this 75-minute course, you will have learned about:
- what customs debt is and when it is incurred;
- who can be a debtor;
- where a customs debt is incurred;
- how a customs debt is determined;
- the debt recovery process and the extinguishment of the debt;
- the impact of post-release control on customs depth.

To benefit fully from the course and to achieve the learning outcomes, it is recommended to integrate it in your own training programme and develop a blended learning strategy.
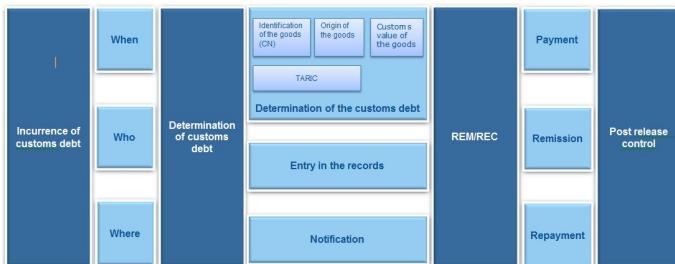
Features

Sctions 2, 3 and 4 explain when a customs debt will be incurred, who will be the debtor(s) and where the customs debtor is incurred.

While sections 5, 6 and 7 explain the procedures how a customs debt is established and recovered or remitted and repaid.

You may interrupt your course. When reopening the course, you can resume where you left off. The completed sections are indicated in yellow in the menu.

A course summary of the most relevant information is made available in a printable format in the course library.
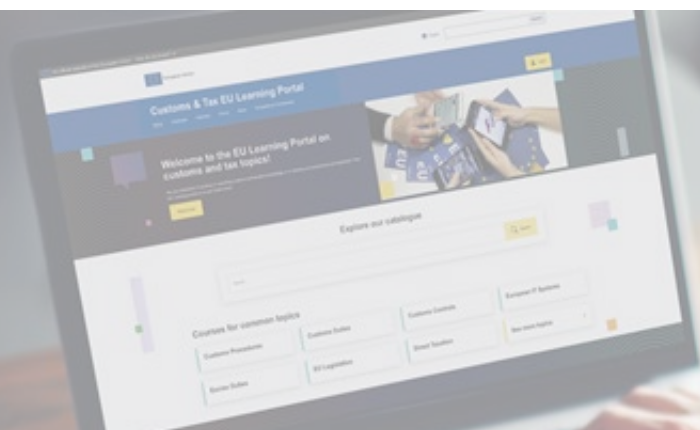

Course duration

The course takes around 75 minutes to complete.

Available languages

The course is available in English. However, consult the Customs and Tax EU Learning Portal for the availability of further EU language versions.

Let's get started!

- The eLearning module is publicly available and accessible via the Customs and Tax EU Learning portal for direct view.
- Registered users can download the course.
- Troubleshoot technical issues and get help by clicking on FAQ or Support.

Find out more

Visit the Customs and Tax EU Learning Portal (europa.eu)

Contact DG TAXUD/E3 Management of Programmes & EU training
taxud-elearning@ec.europa.eu