



EU e-Learning module

Guarantee

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 **Guarantee** 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 guarantee and the **related procedures** as defined by the ***Union Customs Code (UCC)***.

Audience

Customs professionals in the public and private sector who need to understand when guarantees are required and how they can be provided.



Learning Outcomes

By the end of this 60-minute course, you will have learned about:

- the concept of a guarantee and why it is necessary;
- what a compulsory guarantee is;
- what a comprehensive guarantee and an individual guarantee is;
- how a reference amount is established, and the reduced guaranteed amount is calculated;
- the different forms in which a guarantee may be provided;
- the processes and procedures related to a guarantee.

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

Before starting section 5 related to the guaranteed management, make sure you have well understood the difference between individual and comprehensive guarantee (section 3).

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

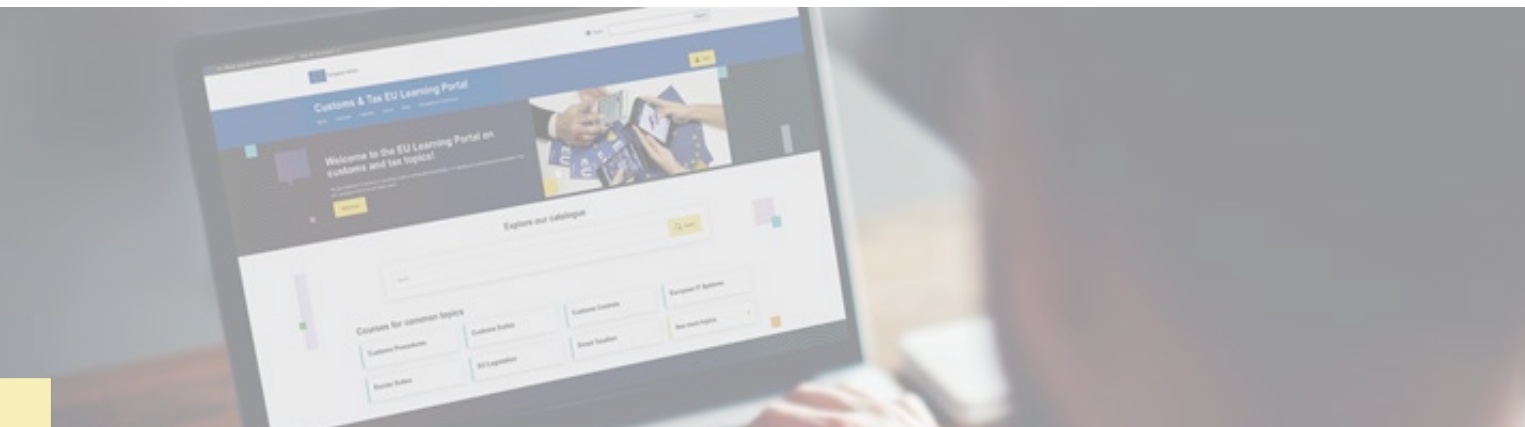
The course takes around 60 minutes to complete.

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
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