

EU e-Learning module

Special Procedures (other than Transit) 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 **Special Procedures (other than Transit)** 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 special procedures (other than transit) and the **related procedures** as defined by the **Union Customs Code (UCC)**.

# Audience

**Customs professional** in the public and private sector dealing with customs procedures and customs declarations related to special procedures other than transit.

#### Customs Procedures and Customs (75 minutes) Entry of Goods and Temporry Storage Release for Free Circulation Binding Tariff Origin of Goods (75 minutes) (90 minutes) (60 minutes) (60 minutes) Origin of Goods Customs Valuation Customs Status of Goods Customs Status (60 minutes) Guarantee Special Procedures other than Transit (75 minutes) (60 minutes) (60 minutes) (60 minutes) Customs Export Customs Decisions Authorised Economic Operator (90 minutes) (75 minutes) (90 minutes)

# Learning Outcomes

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

- · what special procedures are;
- The horizontal provisions applicable to all special procedures;
- the special procedure storage: customs warehousing and free zone;
- the special procedure specific use: temporary admission and end-use
- the special procedure processing: inward processing and outward processing.

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

As we are exploring 6 distinct special procedures in a single course, we recommend taking the time to learn one section at a time in order to avoid feeling overwhelmed by the quantity of information.

Within this module you are free to consult any special procedure of your interest in the order that you wish by navigating through the menu.

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.

# Transit Each main category comprises two categories of special procedures Storage Internal transit External transit Image: Categories of special procedures Image: Categories of special procedures Specific use Image: Categories of special procedures Image: Categories of special procedures Image: Categories of special procedures Specific use Image: Categories of special procedures Image:

# **Course duration**

The course takes around 90 minutes to complete.

### Available languages

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

### Let's get started!

- The eLearning module is publicly available and accessible via the <u>Customs and Tax EU</u> 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

Taxation and Customs Union