

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

1 Learning objectives

By the end of this 75-minute course, you have learned about:

- what a customs procedure is and the types of customs procedures;
- what a customs declaration is and how goods are declared;
- process flow of a standard customs declaration;
- which simplifications exist for a customs declaration;
- the possible ways in which a customs declaration is handled and the penalties that can be applied for non-compliance.

2 Customs Procedure

The customs procedures are:

- release for free circulation;
- special procedures, including transit, storage, specific use and processing;
- export.

Each of these procedures are further elaborated in the respective modules:

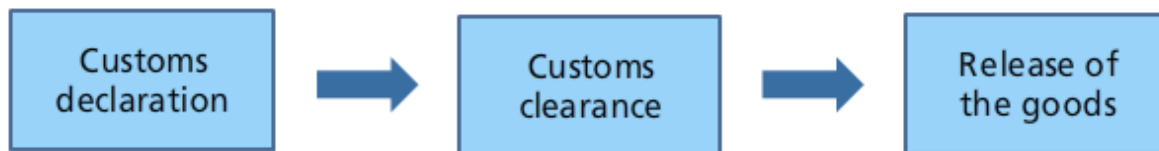
- UCC - Release for Free Circulation;
- UCC - Special Procedures other than Transit, UCC - Customs Transit;
- UCC - Export.

3 Standard customs declarations

A customs declaration is an act by which a person indicates his wish to place goods under one of the customs procedures, which consequently triggers customs processes such as duty calculation.

All goods intended to be placed under a customs declaration except for the free zone, must be covered by a customs declaration.

Customs declarations must be lodged electronically. However, certain goods may be declared either orally or by another act deemed to be a declaration. In addition, travellers may lodge a paper-based customs declaration.



The process flow of a standard customs declaration is as follows:

1. The customs declaration can be lodged by any person who is able to provide all of the required information. This person should also be able to have the goods presented.

If the person who lodges the customs declaration acts in his own name, he will be the declarant, regardless if he lodges the declaration on his own behalf or on behalf of another person. In general, the declarant should be established in the customs territory of the Union.

The customs office where the customs declaration should be lodged is the office responsible for the place where the goods are presented to customs (see point 4.3).

If the customs declaration is lodged before the presentation of the goods, they must be presented within 30 days of the lodgement of the customs declarations.

2. The customs office performs a risk analysis and, if necessary, executes controls for customs clearance.
3. If the results of the controls are satisfactory, the goods are released for the customs procedure conform the customs declaration. If a customs debt is incurred, the customs duties must be paid or covered by a guarantee.

4 Simplifications

4.1 Simplified customs declarations

Simplified Customs Declarations allows an economic operator to speed up the logistics as some of the particulars and/or supporting documents of the customs declaration may be omitted at the time of customs clearance.

These particulars and supporting documents will be made available within a set time-limit.

An authorisation is required for regular use of this simplification. The criteria to obtain this authorisation are:

- Record of compliance with customs legislation and taxation rules;
 - Having instructed employees and information procedures in place and;
- or
- be an AEOC

- Having procedures in place, if applicable, for handling licences and authorisations related to commercial measures, trade in agricultural products or prohibited and restricted goods.

4.2 Entry Into the Declarant's Records (EIDR)

EIDR enlightens the administrative burden on economic operators as it allows them to lodge a customs declaration through an entry in their own electronic system. The elements to be entered in the records should be, at least, the data elements of a simplified customs declaration.

These records are then at the disposal of the Customs Authority.

In addition, the Customs Authority may waive the obligation to present the goods under certain conditions, which speeds up the logistics.

The EIDR can only be authorised for regular use. The economic operator must:

- be an AEOC or - have a record of compliance with customs legislation and taxation rules.
- have a satisfactory system of managing commercial and, where appropriate, transport records, which allows appropriate customs controls.
- have practical standards of competence or professional qualifications directly related to the activity carried out.

The national import/export systems need to be updated in order to cater for EIDR. Until then, the Local Clearance Procedure (LCP) should be used.

4.3 Centralise clearance

Centralised clearance allows a person to lodge the customs declaration at a customs office responsible for the place where he is established instead of the customs office responsible for the place where the goods are presented (Customs Office of Presentation).

If only one Member State is involved, central clearance will depend on the collaborative agreement between the involved customs offices.

If more than one Member State is involved, the economic operator must be an AEOC.

4.4 Self-assessment

Self-assessment allows an economic operator to carry out the following customs formalities that are normally carried out by the Customs Authority:

- to determine the amount of import and export duty payable;
- to perform certain controls under customs supervision.

These customs formalities are to be negotiated with the customs authorities and the rules will be laid down in the authorisation.

A formal authorisation by the Customs Authority is required in advance. The economic operator must be an AEOC.

4.5 Other simplifications

If a consignment is made up of goods falling under different tariff subheadings, the Customs Authority may agree that customs duty is charged on the whole consignment on the basis of the highest duty rate applicable to the goods of the consignment.

No prior authorisation is required for this simplification

5 Handling a customs declaration

5.1 Amendment

The declarant is permitted to amend one or more of the particulars of the customs declaration after it has been accepted by customs until the release of the goods.

Except:

- when the Customs Authority has informed the declarant that they intend to examine the goods;
- when the Customs Authority has established that the particulars of the customs declaration are incorrect.

After release of the goods, within three years of the date of acceptance of the customs declaration, the declarant may be permitted to amend the initial declaration.

In any case, the amendment cannot render the customs declaration applicable to goods other than those that it originally covered.

5.2 Invalidation

The Customs Authority can, at the request of the declarant, invalidate a customs declaration already accepted when:

- the goods are immediately to be placed under another customs procedure;
- as a result of special circumstances, placing the goods under the customs procedure for which they were declared is no longer justified.

A customs declaration cannot be invalidated after the goods have been released, except for:

- goods declared for an incorrect customs procedure;
- goods declared in error instead of other goods;
- goods sold under a distance contract are returned;
- additional cases, such as for example goods have been released for export but have not left the customs territory of the Union.

5.3 Non-compliances and Penalties

If an economic operator fails to complete the formalities of placing goods under a customs procedure, a customs debt is incurred through non-compliance as defined by the customs legislation.

In addition, a fine may be imposed as set by the Member State regulation.

If such incidents occur repeatedly, the condition of record of compliance with customs legislation and taxation rules is not fulfilled and may result in the revocation of the authorisation.

Remember, this is a quick and handy summary of the most relevant course information. Only the European Union legislation of the Official Journal of the European Union is deemed authentic. The Commission accepts no responsibility or liability whatsoever with regard to the training.