

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

1 Learning objectives

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

- the concept of entry of goods;
- the process of arrival of goods;
- what presentation of goods is;
- the concept of temporary storage.

2 The consecutive steps when entering goods



The different consecutive steps when entering goods in the customs territory of the Union until the goods are placed under a customs declaration or are re-exported, are:

- the lodging of the Entry Summary Declaration (ENS),
- the arrival of the goods,
- the presentation of the goods,
- the placing of the goods under the temporary storage procedure.

3 The Entry Summary Declaration (ENS)

3.1 Lodging an ENS

- **What:** an **electronic ENS** must be lodged. It must contain all the goods-related data elements necessary for the cargo risk assessment for security and safety purposes. However if other declarations or documents (such as the temporary storage declaration, the customs declaration, commercial, port or transport documentation) do contain the data essential for the ENS, they may be accepted instead.
- **Who:** the ENS must be lodged **by the carrier**.
Although it may be lodged by another person on behalf of the carrier, the carrier remains responsible for the lodgement of the ENS.

The person lodging the ENS must have an EORI number (Economic Operator Registration and Identification)

- **Where:** the ENS must be lodged at the **customs office of first entry**.
- **When:** the time-limit for lodging an ENS **depends on the means of transport**.
- **How:** the ENS should be lodged electronically in the Import Control System (ICS)

3.2 Dual/multiple filing, amending, invalidating

- **Dual/multiple filing:** once the ICS system has been upgraded it will be possible to make use of dual/multiple filing. This means that where the carrier is not in a position to submit all the ENS particulars, he may delegate the responsibility to the party who has the missing data and will declare the identity of this person in his partial ENS submission. This person must have an EORI number and has to comply with the same time-limits as the carrier.
- **Amending:** an ENS may be amended after lodging, except where:
 - the Customs Authority has informed the declarant that they intend to examine the goods;
 - the Customs Authority has noticed that the particulars of the ENS are incorrect;
 - the goods have already been presented to customs.

When an amendment has been lodged, the Customs Authority will perform a new risk analysis.

- **Invalidating:** when the goods for which an ENS has been lodged are not brought into the customs territory of the Union, the Customs Authority will invalidate the ENS **upon application by the declarant or within 200 days** after the lodgement of the ENS

3.3 Role of customs after an ENS is lodged

The customs office of first entry checks the ENS data. If validated, the ENS is registered in the ICS and the declarant is notified of the Master Reference Number (MRN).

The customs office of first entry carries out the security and safety risk analysis for all the goods declared before the arrival of the goods. Where appropriate, it decides on the action to be undertaken.

All 'positive risk results' must be sent to all customs offices potentially concerned by the movement of the goods.

In case of diversion the current (initially declared) customs office of first entry will perform the risk analysis on the goods declared. It will immediately notify the actual customs office of first entry of the diversion and forward the result of its risk analysis.

4 Arrival of the goods

Upon arrival of the means of transport, the carrier must inform the customs office of first entry of its arrival.

Depending on the Customs Authority, the port system or other available methods of information may be used for this notification.

From the time of entry, the goods are subject to customs supervision and customs controls. They will remain under customs supervision as long as necessary to determine their customs status.

Non-Union goods will remain under customs supervision until their customs status is changed into Union goods, or they are re-exported or destroyed.

5 Presentation of the goods

5.1 Presenting the goods to customs

Presenting goods to customs means that the Customs Authority must be informed about the fact that the goods have arrived and are available for inspection at the customs office or the designated location.

- **What:** a **temporary storage declaration** is required for non-Union goods. However one can also present the goods through a customs declaration or a Proof of Union Status (PoUS).
- **Who:** the goods must be presented by the **person who brought the goods** into the customs territory of the Union, the **person on whose behalf the good were brought** into the customs territory or the **person who assumes the carriage after** the goods were brought into the customs territory. However, the goods may also be presented by the person who places the goods immediately under a customs procedure or the holder of the authorisation for the operation of storage facilities or any person who carries out activities in a free zone.
- **Where:** goods will be presented at the **customs office, another location designated** or approved by the customs office or a **free zone**.
- **When:** the presentation should take place **without delay upon the arrival of the goods**.
- **How:** the presentation notification is usually done through an **electronic message into the ICS**. The Customs Authority may also accept the use of port systems.

5.2 Role of customs during the presentation of the goods

If a risk is identified, the Customs Authority will take the necessary measures, including confiscating, sale or destruction of the goods. The holder of the goods will be informed accordingly and will bear the costs of destruction if any.

If the goods have been abandoned, seized or confiscated, they will be deemed to be placed under the customs warehousing procedure.

6 Temporary Storage

All non-Union goods will be in temporary storage from the time that they are presented to customs until the time that they are either placed under a customs procedure or re-exported.

6.1 Placing goods under temporary storage

- **What:** the **temporary storage declaration** should contain all good-related data. However, the Customs Authority may also accept the MRN of the ENS supplemented by the data elements of a TSD, a manifest containing the data elements or a customs declaration.
- **Who:** the TSD must be completed by the **same person who is presenting the goods**.
- **Where:** the goods can only be stored in an **approved temporary storage facility** or a **place designated** by the Customs Authority.
- **When:** the temporary storage declaration had to be lodged at the latest **at the time of the presentation of the goods** to customs.
- **Duration:** the goods must be discharged from temporary storage within a **maximum of 90 days**.
- **Amending:** The declarant is allowed to amend one or more particulars of the temporary storage declaration after it has been lodged. However, the amendment does not make the declaration applicable to goods other than those it originally covered.
- **Invalidating:** If the goods for which a temporary storage declaration has been lodged are not presented, the Customs Authority will invalidate the declaration **upon application by the declarant or within 30 days** after the declaration is lodged.
- **Discrepancy:** when there is an inconsistency between the goods that have been declared and what has been presented to customs, debt will be incurred through non-compliance on the thief and storage holder.

6.2 Role of customs during temporary storage

The goods in temporary storage will be monitored and the Customs Authority may carry out customs controls on them. The main purpose of the controls is to ensure the goods are present and in an unaltered state.

6.3 Guarantee of goods that get into temporary storage

The customs office is obliged to ask for a guarantee for goods in temporary storage.

The operator may choose between one of the following forms of guarantee:

- a cash deposit,
- an undertaking given by a guarantor,
- another form guarantee that provides equivalent assurance.

6.4 Movement of goods in temporary storage

Movement of goods from one temporary storage facility to another may be authorised by the Customs Authority provided that such movement does not increase the risk of fraud and either of the following conditions are fulfilled:

- such movement takes place under the responsibility of one Customs Authority,
- the holders of the authorisations to operate the temporary storage facilities involved in such movement are all AEOC.

Until the goods are received at the subsequent temporary storage facility, the holder of the authorisation of the previous temporary storage facility will be responsible for the movement of the goods.

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