

eLearning Programme

Economic Operators Registration and Identification – EORI

Course takeaways

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

1 Learning objectives

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

- what EORI system is and why it is required,
- how EORI system works,
- who is eligible for an EORI number,
- how to register for an EORI number,

You will also be able to understand:

- how EORI benefit trading operators and customs authorities within the EU,
- how EORI works and how EORI numbers are used.

2 What is EORI

- **'Economic operators'** – that means **individuals and companies** engaged in customs-related activities in the EU – need to register under the Economic Operators Registration and Identification system and be assigned a **unique EORI number**.
- The EORI system has several **benefits** both for operators and for customs authorities:
 - Improved security
 - Greater administrative simplicity
 - Less administration for operators
 - Streamlined customs processing
- Let's see how the EORI system works in practice. **National customs authorities** are responsible for **assigning numbers** to eligible operators and administering the data. Each EORI number consists of a two-letter country code, plus up to 15 alphanumeric characters. EORI data is held on **national IT systems** within each member state. It is also exchanged with and held on a **central EORI database**.

- Once issued, an operator's EORI number needs to be supplied **in communication** with customs authorities if required, for some parties mentioned **in an entry and exit summary declaration**, for some parties mentioned **in a customs declaration**.

3 Who needs an EORI number

- To **qualify** for EORI registration, individuals or organisations need to be an 'Economic Operator' (EO) as defined by their **legal status** and the activities they carry out.
- An Economic Operator (EO) is defined as **a person** who, in the course of his or her business, is involved in **activities** covered by the **customs legislation**.
- Economic Operators not established in the customs territory of the Union, but who are involved in activities covered by customs legislation within the EU **also need to register** with the customs authority in an EU Member State to obtain an EORI number.
- In most cases, EOs know where they should obtain their EORI number, whether they are established or not in the customs territory of the Union. However, some cases are more complex. In such cases, **two basic principles** apply in determining where their EORI number will be issued:
 1. The EO must be **a 'person'** within a particular EU country.
 2. Only one EORI number should be issued **per 'person'**.
- Multinational companies often consist of a **parent company and several entities**, each of which is an individual legal person, i.e. a separate legal entity. In such cases, each entity that is a **separate 'person'** can obtain **its own EORI number**.

4 What do I need to do

- If you have never registered with an EU customs authority previously and you need to register for EORI, **apply to authorities** responsible for registration:
 - In your country of residence/incorporation, if based in an EU member state.
 - In the EU state where you are required to register, if based outside the EU.
- As part of your application, you will need to **provide information** that will be verified by the **customs authority**. The identity of economic operators not established in the customs territory of the Community may be confirmed by:
 - In the case of natural persons: a **valid passport** or other **travel document**.

- In the case of legal persons or associations of persons: a recent document issued by the **business register** in your **country of incorporation**.
- As your details will need to be **verified**, you should leave plenty of time for formalities to be completed before you are issued with your EORI number.

5 Where can you find EORI data or access the EORI system

The central EORI system has a public interface via the Europa web portal (requiring no identification, authentication or authorisation). This allows anyone:

- To check if a particular EORI number is **valid**.
- To view the **full name** and **registered address** of the EO, only if the EO has consented to publication.

If you want to learn more about EORI, further details about the overall system can be found on the Europa web portal: https://ec.europa.eu/taxation_customs/business/customs-procedures/general-overview/economic-operators-registration-identification-number-eori_en.

The Europa portal will contain links to the websites of the individual Customs Authorities, so that you can find out about **registration procedures** and other **specific provisions** that will apply in your EU member state.

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.