



# The Union Customs Code and its impact on the Logistics Chain

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# I. Overview on objectives





## Objectives of the UCC

- *Complete shift to paperless and fully electronic environment*
- *Simplify, modernise and streamline legislation + procedures*
- *Greater legal certainty, predictability + uniformity for business*
- *Increase clarity for customs throughout EU, with a view to uniform interpretation/implementation and level playing field*
- *Reinforce AEO status/benefits*
- *Equivalence of risk analysis and controls throughout EU*
- *Common rules for all decisions/authorisations as well as applications and relevant consultation among Member States*
- *Simplification and Harmonisation of declarations*
- *Merge and simplification of special procedures*
- *Protect financial interest of EU and own resources.*





## **II. Changes and Impact**





# Uniformity & Transparency

- Uniform rules for all decisions/Union-wide Validity of decisions
- Deadline for all decisions 120 days (+30 days extension)
- Obligatory monitoring of decisions/Common rules for revocation, suspension, amendments of decisions
- Consultation among Customs authorities via IT Systems
- Harmonised Data Requirements (based on WCO Data Model)
- Former national simplifications implemented at Union level





# Simplification & Facilitation

- Movement of goods in temporary storage
- Temporary storage: 90 days (instead of 45 like under CC)
- ENS: multiple filing
- AEO: some simplifications reserved for AEO
- Special Procedures streamlined (including storage) and additional trade facilitation
- Simplifications: Centralised Clearance (replacing SASP); Self-Assessment; EIDR (with presentation waiver; replacing LCP)





# Changes to protect financial interest

- Binding decisions (3 years validity/Binding decision holder)
- Mandatory Guarantee (possibility for reduction/waiver)
- After the transitional period, exemptions from declaration for low value consignments to be abolished
- AEO: 2 new criteria
- Customs Valuation: royalties included; last sale rule



## **III. Transition**







# The transitional period

## ***Administrative Transition***

- From 1 May 2016 until re-assessment, the existing authorisation can be used (Art 251(1)(b)DA)
- Authorisation was issued without guarantee remain valid without need to provide a guarantee (only once a new authorisation is issued, after re-assessment, a guarantee has to be provided)
- Use of existing authorisation: according to UCC rules, not CC/CCIP
- Correspondence Table (Annex 90 to DA) describes how the existing authorisations should be read as of 1 May 2016



# The transitional period

## ***Administrative Transition – specific cases***

- "Old" BTI and BOI remain valid (BTI for six years) but are binding on the holder of the binding information
- Earlier sales for determination of transaction value if contract concluded prior to 18/1/2016; applicable till 31/12/2017
- Old seals can be used until 1/5/2019 (to use old stock of seals)



# The transitional period

## ***IT Transition***

- Rules laid down in DA, IA and TDA
- Existing tools continue to be used (paper forms, existing "old" Union and national systems)
- New data requirements not applicable before IT systems updated
- No interim IT solutions
- Old forms can be used (eventually adapted)





## **IV. Outlook**





# Outlook

- Increased competitiveness and job creation
- Harmonised rules applied in a uniform manner, creating a level playing field and same level of protection at EU external border
- Increased synergy between taxation and customs, benefitting trade and citizens
- Improved protection of citizens, including through better cooperation among govt agencies and availability and use of data
- Continued cooperation for further progress with modernisation





# TAXATION AND CUSTOMS UNION

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## Union Customs Code



### News

► The corrections to the UCC Delegated Act have been published in the [Official Journal](#).

► The [Work Programme Decision](#)

has been published in the Official Journal.

### Introduction

The Union Customs Code (UCC) is part of the modernisation of customs and serves as the new framework regulation on the rules and procedures for customs throughout the EU. Its substantive provisions enter into force on 1 May 2016. [More](#).

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The Union Customs Code (UCC) is part of the modernisation of customs and serves as the new framework regulation on the rules and procedures for customs throughout the EU. Its substantive provisions enter into force on 1 May 2016. [More](#).

## E-Learning

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## Legislation

[The Union Customs Code](#)

[The UCC Delegated Act](#)

[The UCC Implementing Act](#)

[The UCC Transitional Delegated Act](#)

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## Guidance documents

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*Thank you very much for your  
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