



Agencia Tributaria

www.agenciatributaria.es



FONASBA

The Federation of National Associations of Ship Brokers and Agents

Ship Agency 2.0 – disruption or just business as usual?

ECASBA European Seminar 2018
Barcelona, 4th June 2018

Customs and Excise Department – Tax Agency - Spain



Well-functioning Customs Union

"An efficient EU Customs Union facilitates trade while at the same time enforcing necessary rules for security, safety and intellectual property rights. The new Union Customs Code opens the door to new state-of-the-art IT systems that will provide fast and quality data on goods being traded and will allow extremely close coordination among the administrations of our Member States"

Pierre Moscovici,
Commissioner for Economic and Financial Affairs, Taxation and Customs





E-customs

TRADE FACILITATION

Harmonized data

One Stop Shop

Electronic information...

CONTROL

TOR

Safety and Security

RISK ANALYSIS

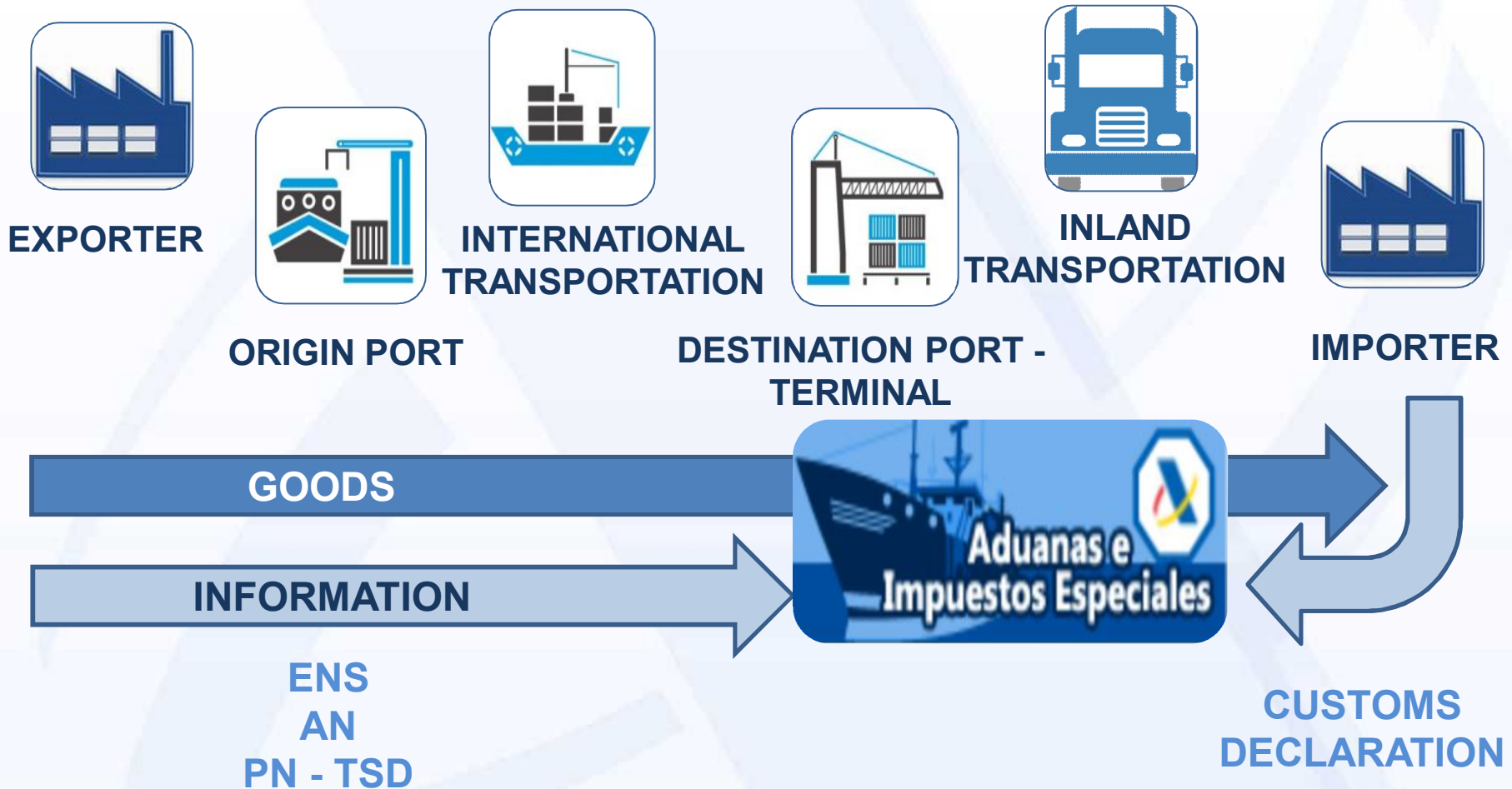
UNION CUSTOMS CODE

SIMPLICITY SERVICE SPEED

A MODERN FRAMEWORK
FOR CUSTOMS AND TRADE



International supply chain





Responsibility



**PERSON
CONCERNED**

← **Private contract** →

**DIRECT/INDIRECT
REPRESENTATIVE**

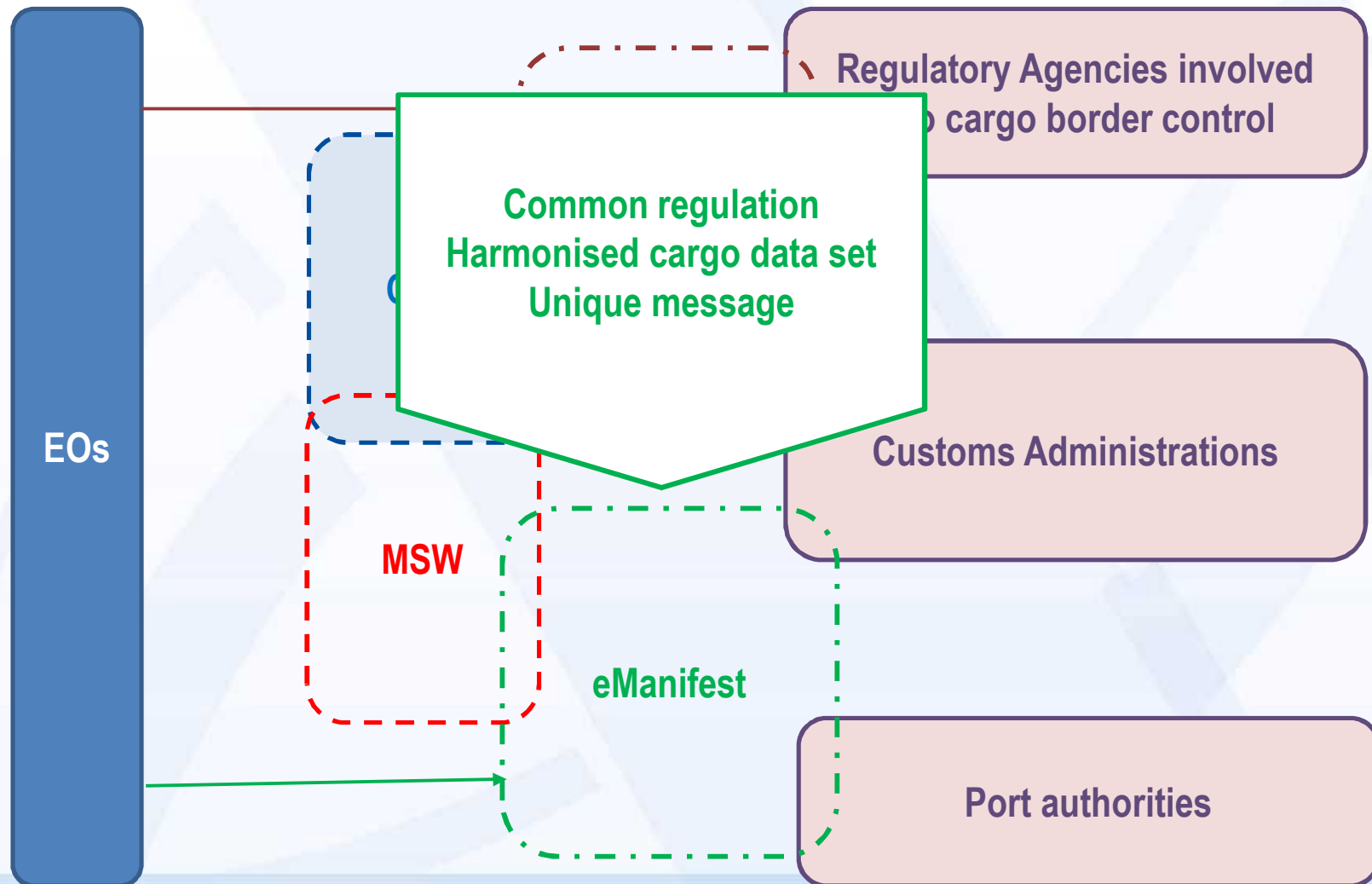
ENS, AN, PN - TSD

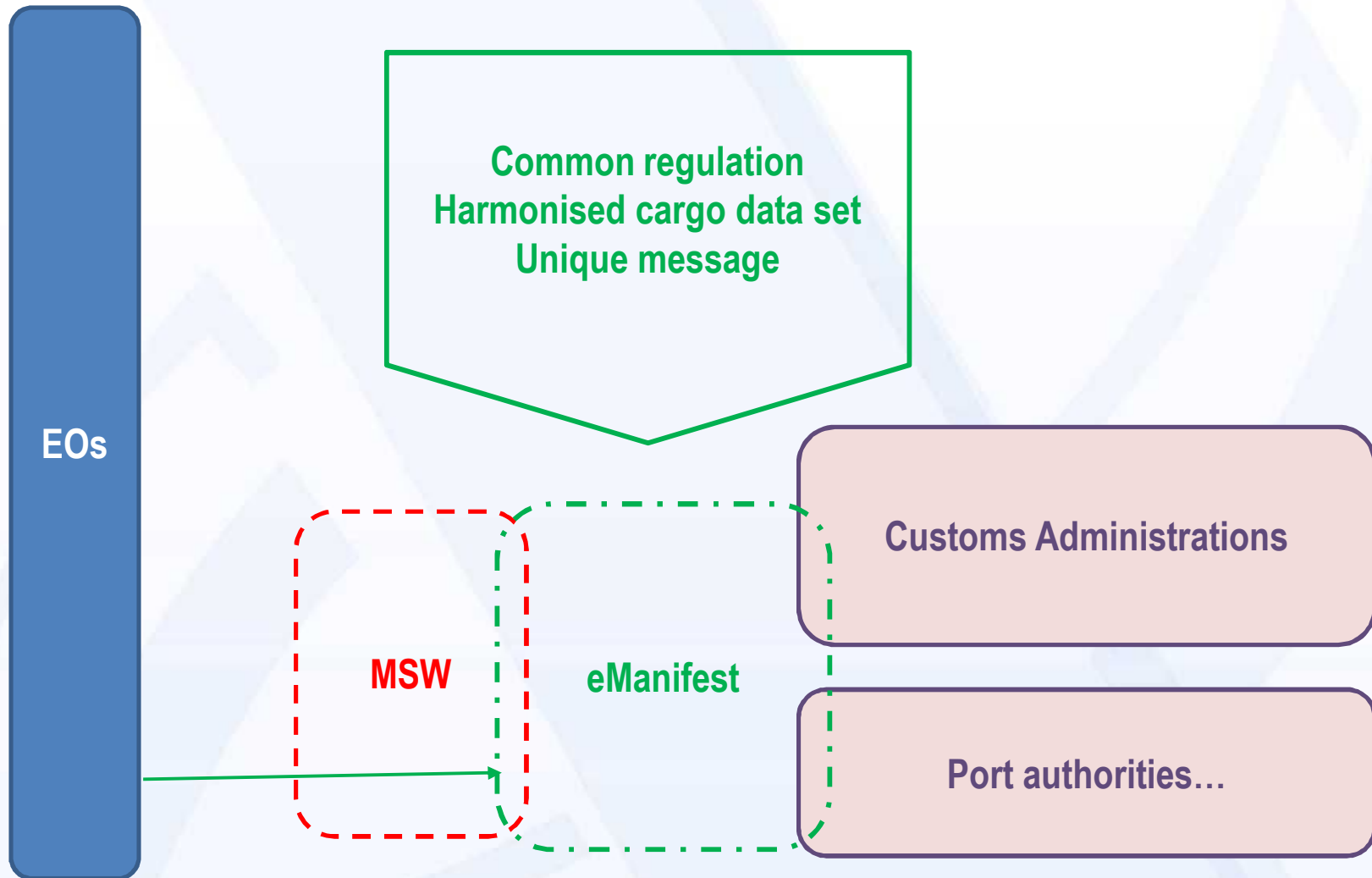
- **Information: accuracy and completeness**
- **Documentation: authenticity, accuracy and validity**
- **Customs procedure obligations**

BL



Single Window



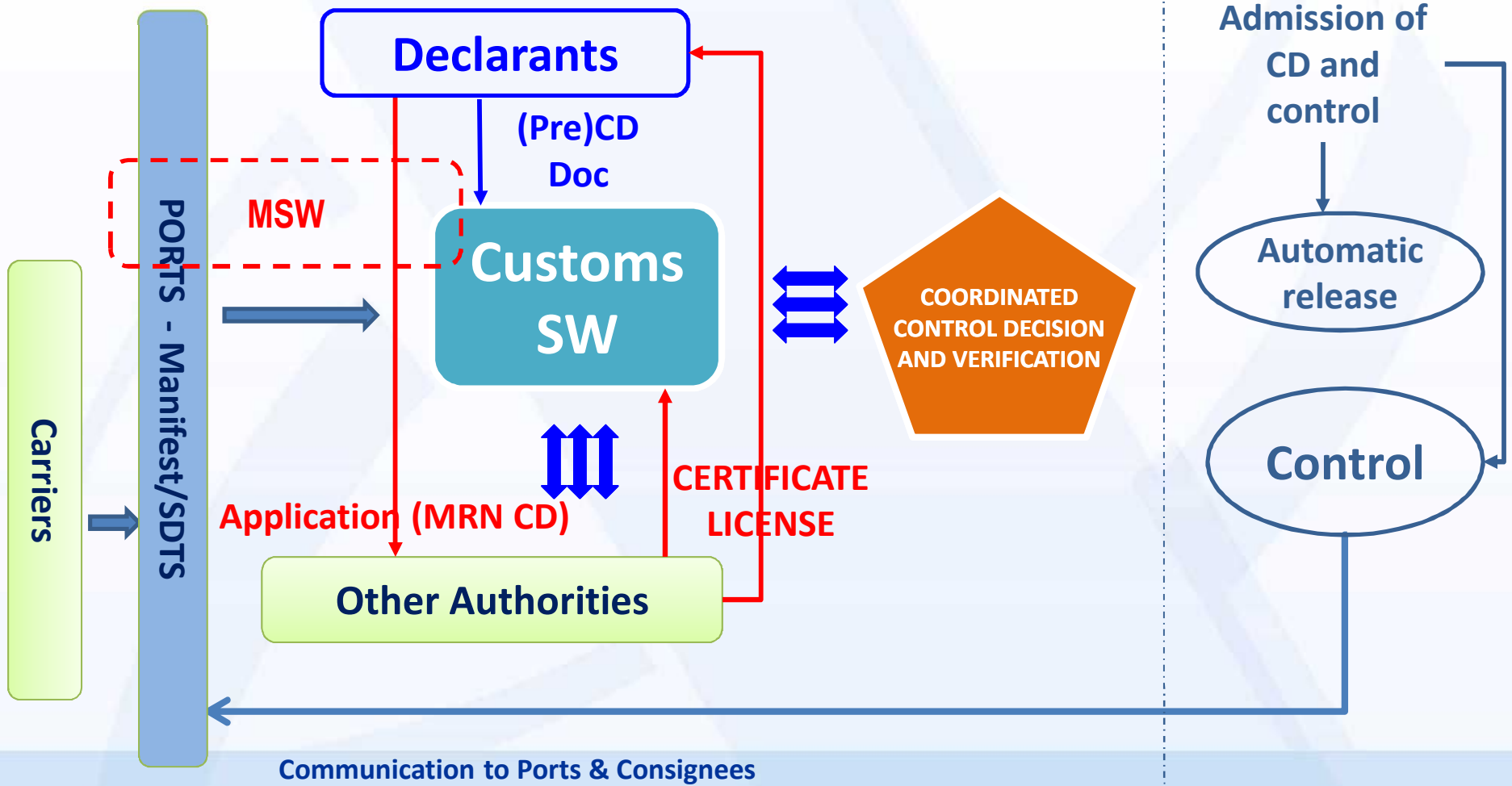




VENTANILLA ÚNICA ADUANERA
CORRA



ARRIVAL OF GOODS



Communication to Ports & Consignees



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Spanish Tax Agency

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Thank you for your attention