EU Customs Training Curriculum for the Private Sector

Operational Competencies

Table of Content

[1. Customs Business Understanding 3](#_Toc388454416)

[2.Tariff and Classification 5](#_Toc388454417)

[3. Valuation 7](#_Toc388454418)

[4. Origin of Goods 9](#_Toc388454419)

[5. Prohibitions & Restrictions 11](#_Toc388454420)

[6. Risk Analysis 13](#_Toc388454421)

[7. Supply Chain Operations 15](#_Toc388454422)

[8. Customs Legislation & Regulation (\*) 17](#_Toc388454423)

[9. Authorisation Management (\*) 19](#_Toc388454424)

[10. Customs Compliance Assurance (\*) 21](#_Toc388454425)

[11. Customs IT Systems & Applications (\*) 23](#_Toc388454426)

[12. Entry of Goods Process (\*) 25](#_Toc388454427)

[13. Excise Related to Import and Export (\*) 27](#_Toc388454428)

[14. Export & Exit Process (\*) 29](#_Toc388454429)

[15. Financial Customs Payment Procedures (\*) 31](#_Toc388454430)

[16. Global Environment and Trends (\*) 33](#_Toc388454431)

[17. Release for Free Circulation Process (\*) 35](#_Toc388454432)

[18. Special Procedures Process (Excluding Transit) (\*) 37](#_Toc388454433)

[19. Storage Process (\*) 39](#_Toc388454434)

[20. Transit Process (\*) 41](#_Toc388454435)

[21. VAT Related to Import and Export (\*[[1]](#footnote-1)) 43](#_Toc388454436)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|   | **Competency** | **Scope & description** | **Learning topics** | **Proficiency levels** | **Learning outcomes** |
| 1. Customs Business Understanding | The Customs Business Understanding competency envisages a holistic understanding of what Customs is about and what the objectives are of the different stakeholders within Customs, what its potential impact on their businesses is and how Customs environments in public or private Customs organisations are typically organised. | 1. The role of Customs, objectives & business drivers
2. Customs activities & processes
3. Impact of Customs on the supply chain
4. Partners of Customs
 | **PL 1 - Awareness** | The person has a general awareness and basic knowledge of:* The role of Customs, its objectives and business drivers;
* The high level Customs activities and processes;
* How the paths of Customs and trade interact with each other;
* The typical cooperation between traders/private companies and Customs administration.
 |
|
|
|
| **PL 2 - Trained**This proficiency level builds further on learning topics and learning outcomes already established up to PL 1. | The person has received either formal or informal training and is able to handle standard situations and related tasks in the field of customs business understanding independently. This implies that this person has good working knowledge of the following concepts and systems and is able to apply and use this knowledge in their daily activities:1. **The role of Customs, objectives & business drivers**
* Has knowledge of the (operational and strategic) roles of Customs and demonstrates this knowledge in daily decision making;
* Understands the business drivers of Customs.
1. **Customs activities & processes**
* Understands the various Customs procedures and processes and how they are interlinked.
1. **Impact of Customs on the supply chain**
* Has knowledge of the interaction between Customs and trade and how it potentially influences their supply chain operations.
1. **Partners of Customs**
* Has knowledge of the cooperation with Customs' usual internal and external partners and demonstrates this knowledge in daily activities.
 |
|
|
|
| **PL 3 - Experienced** This proficiency level builds further on learning topics and learning outcomes already established up to PL 2 | The person has built significant experience in the area of Customs. He or she:* Has broad and in-depth knowledge (built on career experience) of more advanced topics in the field of Customs;
* Is able to effectively share his or her knowledge and experience (e.g. with more junior profiles and other professionals).
 |
|
|
|
|
|

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Competency** | **Scope & description** | **Learning topics** | **Proficiency levels** | **Learning outcomes** |
| **1. Customs Business Understanding (Contd.)**  | The Customs Business Understanding competency envisages a holistic understanding of what Customs is about and what the objectives are of the different stakeholders within Customs, what its potential impact on their businesses is and how Customs environments in public or private Customs organisations are typically organised. | 1. The role of Customs, objectives & business drivers
2. Customs activities & processes
3. Impact of Customs on the supply chain
4. Partners of Customs
 | **PL 4 - Expert**This proficiency level builds further on learning topics and learning outcomes already established up to PL 3. | The person has extensive expert knowledge and skills in the Customs Business. He or she:* Is able to compare, explain and highlight the advantages and disadvantages of different Customs approaches and activities and is able to link them to the bigger picture (e.g.impact on the teams, the wider organisation, the supply chain, client relations, safety & security, specific industries and specific types of goods, etc.);
* Is able to interact as the liaison with external parties (e.g. Customs administrations, Trade, other governmental agencies, etc.) and is able to build an atmosphere of trust and cooperation in which he or she informs and works with these external parties;
* Is able to build and maintain a large professional network of both relevant internal and external stakeholders;
* Has excellent communication skills and is able to apply those in relevant communications.
 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|   | **Competency** | **Scope & description** | **Learning topics** | **Proficiency levels** | **Learning outcomes** |
| 2.Tariff and Classification | The Tariff and Classification competency covers all activities that Customs professionals deal with regarding the aspects of tariff and classification of goods from application, validation and usage of online databases (such as TARIC), rules and regulations relating to use and application of measures.  | 1. Terminology used in the context of goods classifications and tariff codes
2. The Common Customs Tariff and the structure of the Combined Nomenclature Code and the Harmonised System Nomenclature
3. General Interpretative Rules and the use of other tools for classifying goods
4. The process and procedure to request or grant a Binding Tariff Information
 | **PL 1 - Awareness** | The person has a general awareness and basic knowledge of:* The terminology that is commonly used in the context of tariffs and goods classifications;
* The harmonised system nomenclature and the combined nomenclature;
* The general interpretative rules;
* The concept of Binding Tariff Information (BTI).
 |
|
|
|
| **PL 2 - Trained**This proficiency level builds further on learning topics and learning outcomes already established up to PL 1. | The person has received either formal or informal training and is able to handle standard situations and related tasks in the field of tariff and classification independently. This implies that this person has good working knowledge of the following concepts and systems and is able to apply and use this knowledge in their daily activities:1. **Terminology used in the context of goods classifications and tariff codes**
* Has knowledge of the terminology used in the context of goods classifications and tariff codes and is able to use that terminology in day-to-day professional activities (Union Customs Code: Title II: Factors on the Basis of which Import or Export Duty and other Measures in respect of Trade in Goods are Applied, Chapter 1: Common Customs Tariff and Tariff Classification of Goods).
1. **The Common Customs Tariff and the structure of the Combined Nomenclature Code and the Harmonised System Nomenclature**
* Has knowledge of the combined Nomenclature, as well as the Harmonised System Codes;
* Is able to apply the principles of the Common Customs Tariff (combined Nomenclature as well as the Harmonised System Codes) in every day work activities.
1. **General interpretative rules and the use of other tools for classifying goods**
* Is able to apply the general interpretative rules.
1. **The process and procedure to request or grant a BTI**
* Has knowledge of BTI and related procedures and conditions;
* Is able to process BTI requests and to follow up on them.
 |
|
|
|
|
|
|

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Competency** | **Scope & description** | **Learning topics** | **Proficiency levels** | **Learning outcomes** |
| **2.Tariff and Classification (Contd.)**  | The Tariff and Classification competency covers all activities that Customs professionals deal with regarding the aspects of tariff and classification of goods from application, validation and usage of online databases (such as TARIC), rules and regulations relating to use and application of measures.  | 1. Terminology used in the context of goods classifications and tariff codes
2. The Common Customs Tariff and the structure of the Combined Nomenclature Code and the Harmonised System Nomenclature
3. General Interpretative Rules and the use of other tools for classifying goods
4. The process and procedure to request or grant a Binding Tariff Information
 | **PL 3 - Experienced** This proficiency level builds further on learning topics and learning outcomes already established up to PL 2. | The person has built significant experience in the area of tariff and classification. He or she:* Has broad and in-depth knowledge (built on career experience) of more advanced topics in the field of tariff and classification (e.g. a broader set of sections of the tariff and classification nomenclature) ;
* Is able to deal with exceptions and special cases in the field of tariff and classification (e.g. deal with misclassifications);
* Is able to effectively share his or her knowledge and experience (e.g. with more junior profiles and other professionals).
 |
|  | **PL 4 - Expert**This proficiency level builds further on learning topics and learning outcomes already established up to PL 3. | The person has extensive expert knowledge and skills in the field of tariff and classification. He or she:* Is able to explain rules and structure of tariff and classification nomenclature and is able to link them to the bigger picture (e.g.impact on the supply chain, safety & security, specific industries and specific types of goods, etc.);
* Is able to provide tailored advice and to underpin it with relevant and context specific arguments in responding to both internal and external queries in the field of tariff and classification;
* Is able to take the lead in regional, national or organisation wide initiatives in his or her area of expertise to improve and/or promote the correct and consistent application of tariff and classification;
* Is able to interact as the liaison with external parties (e.g. traders, Customs administrations, other agencies, etc.) and is able to build an atmosphere of trust and cooperation in which he or she informs and works with these external parties;
* Is able to effectively explain the importance of consistent application of tariff for an organisation by using compelling arguments and providing  examples;
* Is able to build and maintain a large professional network of both relevant internal and external stakeholders;
* Has excellent communication skills and is able to apply those in relevant communications.
 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|   | **Competency** | **Scope & description** | **Learning topics** | **Proficiency levels** | **Learning outcomes** |
| 3. Valuation | The Valuation competency refers to all activities required of Customs professionals that deal with the validation, calculation and performing audits in the field of the Customs value of goods in private or public Customs organisations. | 1. Relevant legislation regarding Customs value
2. Primary methods of calculating the Customs value of goods
3. Secondary methods of calculating the Customs value of goods
 | **PL 1 - Awareness** | The person has a general awareness and basic knowledge of:* The concept of Customs value and the applicable legislation;
* The different methods to calculate the Customs value of goods;
* The relevant partners related to Customs valuation.
 |
| **PL 2 - Trained**This proficiency level builds further on learning topics and learning outcomes already established up to PL 1. | The person has received either formal or informal training and is able to handle standard situations and related tasks in the field of Customs valuation independently. This implies that this person has good working knowledge of the following concepts and systems and is able to apply and use this knowledge in their daily activities:1. **Relevant legislation regarding Customs value**
* Has knowledge of the legal framework regarding Customs valuation (Union Customs Code: Title II: Factors on the Basis of which Import or Export Duty and other Measures in respect of Trade in Goods are Applied, Chapter 3: Value of Goods for Customs Purposes).
1. **Primary methods of calculating the Customs value of goods**
* Is able to use the primary method to calculate the Customs value of goods, notably the transaction value of the goods in question.
1. **Secondary methods of calculating the Customs value of goods**
* Is able to use the secondary methods to calculate the Customs value of goods notably, the transaction value of identical goods, the transaction value of similar goods, the deductive value, the computed value and the derivative value.
 |
| **PL 3 - Experienced** This proficiency level builds further on learning topics and learning outcomes already established up to PL 2. | The person has built significant experience in the area of Customs valuation. He or she:* Has broad and in-depth knowledge (built on career experience) of more advanced topics in the field of customs valuation ;
* Is able to deal with exceptions and special cases in the field of customs valuation;
* Is able to effectively share his or her knowledge and experience (e.g. with more junior profiles and other professionals).
 |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Competency** | **Scope & description** | **Learning topics** | **Proficiency levels** | **Learning outcomes** |
| **3. Valuation (Contd.)**  | The Valuation competency refers to all activities required of Customs professionals that deal with the validation, calculation and performing audits in the field of the Customs value of goods in private or public Customs organisations. | 1. Relevant legislation regarding Customs value
2. Primary methods of calculating the Customs value of goods
3. Secondary methods of calculating the Customs value of goods
 | **PL 4 - Expert**This proficiency level builds further on learning topics and learning outcomes already established up to PL 3. | The person has extensive expert knowledge and skills in the field of Customs valuation. He or she:* Is able to compare and explain the legal background of all the appropriate valuation procedures and processes and is able to link them to the bigger picture (e.g.impact on the wider organisation, the supply chain, etc.);
* Is able to provide tailored advice and to underpin it with relevant and context specific arguments in responding to both internal and external queries in the field of Customs valuation;
* Is able to take the lead in regional, national or organisation wide initiatives in his or her area of expertise to improve and/or promote the correct and consistent application of Customs valuation;
* Is able to interact as the liaison with external parties (e.g. trade, Customs administrations, other governmental agencies, etc.) and is able to build an atmosphere of trust and cooperation in which he or she informs and works with these external parties;
* Is able to act as a subject matter expert when called upon to offer support in the development of policy, to create new legislation or to make updates to legislation with relation to Valuation;
* Is able to build and maintain a large professional network of both relevant internal and external stakeholders;
* Has excellent communication skills and is able to apply those in relevant communications.
 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|   | **Competency** | **Scope & description** | **Learning topics** | **Proficiency levels** | **Learning outcomes** |
| 4. Origin of Goods | The Origin of Goods competency refers to activities required of Customs professionals in public or private organisations to determine the economic nationality of goods. | 1. The concept of origin of goods and rules of origin for preferential and non-preferential origin
2. Legislation regarding the origin of goods
3. Process to determine the origin of goods, in particular when the goods have been processed in several countries
4. The concept and use of Binding Origin Information Decisions
5. Proofs of origin
 | **PL 1 - Awareness** | The person has a general awareness and basic knowledge of:* The concept of the origin of goods, including preferential and non-preferential origin of goods;
* The methods to determine the origin of goods;
* The concept and use of Binding Origin Information (BOI) decisions;
* The proofs (or Certificates) of origin.
 |
|
|
|
| **PL 2 - Trained**This proficiency level builds further on learning topics and learning outcomes already established up to PL 1. | The person has received either formal or informal training and is able to handle standard situations and tasks related to origin of goods independently. This implies that this person has good working knowledge of the following concepts and systems and is able to apply and use this knowledge in their daily activities:1. **The concept of origin of goods and rules of origin for preferential and non-preferential origin**
* Has knowledge of the rules of origin and is able to apply them;
* Is able to distinguish between preferential and non-preferential origin.
1. **Legislation regarding the origin of goods**
* Has knowledge of the relevant legislation regarding the origin of goods for both preferential and non-preferential origin (Union Customs Code: Title II: Factors on the Basis of which Import or Export Duty and other Measures in respect of Trade in Goods are Applied, Chapter 2: Origin of Goods).
1. **Process to determine the origin of goods, in particular when the goods have been processed in several countries**
* Is able to determine the origin of goods using the appropriate method, also when the goods have been processed in several countries.
1. **The concept and use of Binding Origin Information decisions**
* Is able to use Binding Origin Information decisions.
1. **Proofs of origin**
* Is able to interpret and process proofs (or Certificates) of origin;
* Is familiar with the upcoming Registered Exporters System (REX) that will be used to further facilitate proof of origins in the future.
 |
|
|
|
| **PL 3 - Experienced** This proficiency level builds further on learning topics and learning outcomes already established up to PL 2. | The person has built significant experience in the area of origin of goods. He or she:* Has broad and in-depth knowledge (built on career experience) of more advanced topics in the field of origin of goods ;
* Is able to deal with exceptions and special cases in the field of origin of goods;
* Is able to effectively share his or her knowledge and experience (e.g. with more junior profiles and other professionals).
 |
|
|
|

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Competency** | **Scope & description** | **Learning topics** | **Proficiency levels** | **Learning outcomes** |
| **4. Origin of Goods (Contd.)**  | The Origin of Goods competency refers to activities required of Customs professionals in public or private organisations to determine the economic nationality of goods. | 1. The concept of origin of goods and rules of origin for preferential and non-preferential origin
2. Legislation regarding the origin of goods
3. Process to determine the origin of goods, in particular when the goods have been processed in several countries
4. The concept and use of Binding Origin Information Decisions
5. Proofs of origin
 | **PL 4 - Expert**This proficiency level builds further on learning topics and learning outcomes already established up to PL 3. | The person has extensive expert knowledge and skills related to Origin of Goods. He or she:* Is able to compare and explain the legal background of all Origin of Goods procedures and processes and is able to link them to the bigger picture (e.g. impact on the individual, team and the wider organisation, the supply chain, Trade Facilitation, client relations, safety & security, specific industries and specific types of goods, etc.);
* Is able to provide tailored advice and to underpin it with relevant and context specific arguments in responding to both internal and external queries in the field of Origin of Goods;
* Is able to take the lead in regional, national or organisation wide initiatives in his or her area of expertise to improve and/or promote the correct and consistent determination of the origin of goods;
* Is able to interact as the liaison with external parties (e.g. Trade, Customs administrations, other governmental agencies, etc.) and is able to build an atmosphere of trust and cooperation in which he or she informs and works with these external parties;
* Is able to act as a subject matter expert when called upon to offer support in the development of policy, to create new legislation or to make updates to legislation with relation to Origin of Goods;
* Is able to build and maintain a large professional network of both relevant internal and external stakeholders;
* Has excellent communication skills and is able to apply those in relevant communications.
 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|   | **Competency** | **Scope & description** | **Learning topics** | **Proficiency levels** | **Learning outcomes** |
| 5. Prohibitions & Restrictions | The Prohibitions and Restrictions competency relates to the identification and management of prohibited and restricted goods (i.e. counterfeit goods, drugs, certain plants and protected species) in public or private Customs organisations. Also focuses on identification and capturing of new information regarding prohibitions and restrictions with the goal to proactively maintain the safety and security standards in the EU.  | 1. International, EU and national provisions related to safety and security (incl. licences and quotas)
2. Follow-up measures and procedures in case of irregularities
3. Counterfeit and pirated goods
4. Drug precursor control
5. Cultural property rights
6. Endangered species of plants and animals (including CITES)
 | **PL 1 - Awareness** | The person has a general awareness and basic knowledge of:* The national, EU and international standards regarding the main types of prohibited and restricted goods;
* The procedures and Customs activities to identify prohibited and restricted goods (including licences and quota);
* The procedures and Customs measures that follow upon the identification of prohibited and restricted goods (including all communications to the relevant authorities).
 |
|
|
|
| **PL 2 - Trained**This proficiency level builds further on learning topics and learning outcomes already established up to PL 1. | The person has received either formal or informal training and is able to handle standard situations and related tasks in the field of prohibitions and restrictions independently. This implies that this person has good working knowledge of the following concepts and systems and is able to apply and use this knowledge in their daily activities:1. **International, EU and national provisions related to prohibitions and restrictions (incl. licences and quotas)**
* Has knowledge of the prohibitions & restrictions regulations and is able to apply it in his or her daily work (Article 83 of the Union Customs Code);
* Has knowledge of the different kinds of prohibited goods and is able to identify them;
* Has knowledge of the different kinds of restricted goods and is able to identify them and knows which licenses are required and what quota agreements exist;
* Has knowledge of which data fields on Customs declarations provide the necessary information for identification.
1. **Follow-up measures and procedures in case of irregularities**
* Has knowledge of which parties and authorities to inform in case of irregularities that are not in line with the international, EU and national safety and security standards;
* Has knowledge of and is able to initiate immediate follow-up measures when required.
1. **Counterfeit and pirated goods**
* Is able to recognise counterfeit and pirated goods;
* Has knowledge of which parties and authorities to inform in case counterfeit or pirated goods are intercepted by Customs.
1. **Drug precursor control**
* Has knowledge of what substances can be used as drug precursor and is able to recognise them;
* Is able to perform documentary checks to verify the destination and/or the intended use of the substance.
 |
|
|

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Competency** | **Scope & description** | **Learning topics** | **Proficiency levels** | **Learning outcomes** |
| **5. Prohibitions & Restrictions (Contd.)**  | The Prohibitions and Restrictions competency relates to the identification and management of prohibited and restricted goods (i.e. counterfeit goods, drugs, certain plants and protected species) in public or private Customs organisations. Also focuses on identification and capturing of new information regarding prohibitions and restrictions with the goal to proactively maintain the safety and security standards in the EU. | 1. International, EU and national provisions related to safety and security (incl. licences and quotas)
2. Follow-up measures and procedures in case of irregularities
3. Counterfeit and pirated goods
4. Drug precursor control
5. Cultural property rights
6. Endangered species of plants and animals (including CITES)
 | **PL 2 - Trained**This proficiency level builds further on learning topics and learning outcomes already established up to PL 1. | 1. **Cultural property rights**
* Has knowledge of the EU legislation on the export of cultural goods;
* Has knowledge of which the competent authorities are that are empowered to issue export licences for cultural goods (including the different types of licences, their use and the period of validity);
* Has knowledge of which Customs offices are empowered to handle formalities for the exportation of cultural goods;
* Has knowledge of the EU legislation on the return of cultural objects.
1. **Endangered species of plants and animals (including CITES)**
* Has knowledge of CITES (Convention on International Trade in Endangered Species of Wild Fauna and Flora) goods and is able to recognise them.
 |
|  | **PL 3 - Experienced** This proficiency level builds further on learning topics and learning outcomes already established up to PL 2. | The person has built significant experience in the area of prohibitions and restrictions. He or she:* Has broad and in-depth knowledge (built on career experience) of more advanced topics in the field of prohibitions and restrictions;
* Is able to deal with exceptions and special cases in the field of prohibitions and restrictions (e.g. give advice concerning what are the best options when prohibited or restricted goods are encountered and how they should be handled);
* Is able to effectively share his or her knowledge and experience (e.g. with more junior profiles and other professionals).
 |
|  | **PL 4 - Expert**This proficiency level builds further on learning topics and learning outcomes already established up to PL 3. | The person has extensive expert knowledge and skills in the field of prohibitions and restrictions. He or she:* Is able to compare and explain the legal background of all prohibitions and restrictions procedures and is able to link them to the bigger picture (e.g. impact on wider organisation, the supply chain, trade facilitation, client relations, safety & security, etc.);
* Is able to provide tailored advice and to underpin it with relevant and context specific arguments in responding to both internal and external queries in the field of prohibitions and restrictions;
* Is able to interact as the liaison with external parties (e.g. trade, Customs administrations, other governmental agencies, etc.) and is able to build an atmosphere of trust and cooperation in which he or she informs and works with these external parties;
* Is able to act as a subject matter expert when called upon to offer support in the development of policy;
* Is able to effectively explain the importance of adherence to the legal framework of prohibitions and restrictions for an organisation by using compelling arguments and providing examples.
 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|   | **Competency** | **Scope & description** | **Learning topics** | **Proficiency levels** | **Learning outcomes** |
| 6. Risk Analysis | The Risk Analysis competency relates to the techniques that public or private Customs organisations employ to monitor, identify, analyse, assess and address risk. . In the changing world of Customs, the emphasis is on the inclusion of a predictive approach using intelligence gathered from collaborative partners and emerging trends in trade transactions. | 1. Understanding the concept of risk
2. Types of risk
3. Assessing risk severity
4. Managing risk
 | **PL 1 - Awareness** | The person has a general awareness and basic knowledge of:* The fundamental concepts of the safety and security amendment and what the impact is of risk analysis & management processes;
* Risk and related concepts ;
* The difference between a risk and an issue;
* Where risk is being managed in the organisation;
* The national systems used for risk analysis and management;
* The importance of risk management for safety and security and fiscal compliance.
 |
|
|
|
| **PL 2 - Trained**This proficiency level builds further on learning topics and learning outcomes already established up to PL 1. | The person has received either formal or informal training and is able to handle standard situations and related tasks in the field of risk analysis independently. This implies that this person has good working knowledge of the following concepts and systems and is able to apply and use this knowledge in their daily activities:1. **Understanding the concept of risk**
* Has understanding of risk with specific relation to the safety and security regulations of the EU.
1. **Types of risk**
* Has knowledge of the different types of risk are and is able to explain the differences (e.g. fiscal vs. security, direct vs. indirect, etc.);
* Is able to correctly classify and prioritise risks depending on type, possibility of occurrence and potential impact (risk severity).
1. **Assessing risk severity**
* Has knowledge of the different risk severity classifications and is able to explain what differentiates them;
* Is able to correctly classify and prioritise risks depending on severity.
1. **Basics of risk management**
* Is able to perform risk assessments in a methodological and consistent manner making use of the appropriate national risk management system(s);
* Is able to apply best working practices in the field of risk management;
* Understands the impact of risk analysis and its potential outcomes on operations and the supply chain.
 |
|
|
|
| **PL 3 - Experienced** This proficiency level builds further on learning topics and learning outcomes already established up to PL 2. | The person has built significant experience in the area of risk analysis. He or she:* Has broad and in-depth knowledge (built on career experience) of more advanced topics in the field of risk analysis (e.g. predictive risk analysis);
* Is able to deal with exceptions and special cases in the field of risk analysis (e.g. immediately initiate potential communications and follow-up measures);
* Is able to effectively share his or her knowledge and experience (e.g. with more junior profiles and other professionals).
 |
|
|
|

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Competency** | **Scope & description** | **Learning topics** | **Proficiency levels** | **Learning outcomes** |
| **6. Risk Analysis (Contd.)**  | The Risk Analysis competency relates to the techniques that public or private Customs organisations employ to monitor, identify, analyse, assess and address risk. . In the changing world of Customs, the emphasis is on the inclusion of a predictive approach using intelligence gathered from collaborative partners and emerging trends in trade transactions. | 1. Understanding the concept of risk
2. Types of risk
3. Assessing risk severity
4. Managing risk
 | **PL 4 - Expert**This proficiency level builds further on learning topics and learning outcomes already established up to PL 3. | The person has extensive expert knowledge and skills in the field of risk analysis. He or she:* Is able to compare, explain and highlight the advantages and disadvantages of the risk analysis processes and tools and is able to link them to the bigger picture (e.g.impact on the wider organisation, the supply chain, safety & security, specific industries and specific types of goods, etc.);
* Is able to provide tailored advice and to underpin it with relevant and context specific arguments in responding to both internal and external queries in the field of risk analysis (e.g. is able to give expert advice related to the collection, management, analysis and interpretation of risk data);
* Is able to take the lead in regional, national or organisation wide initiatives in his or her area of expertise to improve and/or promote consistent and effective risk analysis;
* Is able to interact as the liaison with external parties (e.g. trade, other agencies, etc.) and is able to build an atmosphere of trust and cooperation in which he or she informs and works with these external parties;
* Is able to effectively explain the importance of effective risk analysis for an organisation by using compelling arguments and providing  examples;
* Has excellent communication skills and is able to apply those in relevant communications.
 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|   | **Competency** | **Scope & description** | **Learning topics** | **Proficiency levels** | **Learning outcomes** |
| 7. Supply Chain Operations | The Supply Chain Operations Competency covers all aspects of the international supply chain - this relates to both the core Customs flows (import/export/transit) and the supply chain of trade and how they are linked. Emphasis is on effective working methods between Customs and trade and the safety and security aspects of supply chains. | 1. The integrated supply chain (Customs & trade)
2. Maximising smooth supply chain operations
3. Safety & security aspects of the supply chain
 | **PL 1 - Awareness** | The person has a general awareness and basic knowledge of:* The concept of supply chain operations;
* The Customs operations that need to be performed at specific stages in the supply chain;
* The typical partners that fulfil a role in the supply chain and that should contact or could be contacted by Customs.
 |
|
|
|
| **PL 2 - Trained**This proficiency level builds further on learning topics and learning outcomes already established up to PL 1. | The person has received either formal or informal training and is able to handle standard situations and related tasks in the field of supply chain operations independently. This implies that this person has good working knowledge of the following concepts and systems and is able to apply and use this knowledge in their daily activities:1. **The integrated supply chain (Customs & trade)**
* Demonstrates general knowledge of the international supply chain and understands the core Customs flows;
* Understands how Customs activities impact trade’s supply chain in daily operations;
1. **Maximising smooth supply chain operations**
* Has knowledge of all relevant trade facilitation measures and how they can enhance the supply chain;
* Is able to offer advice, brings essential knowledge to any task within the supply chain;
* Is able to make recommendations to improve efficiency, quality and service relating to the Customs flows;
* Is able to execute all supply chain related activities and communications in a timely, effective and efficient manner, maximising the efficiency of the overall supply chain;
* Understands the consequences, fiscal impact and next steps after the arrival and exit of goods;
* Is able to actively collaborate and establishes relationships to ensure transparency and smooth processing of goods;
* Is able to collaborate with other legal enforcement agencies.
1. **Safety & security aspects of the supply chain**
* Has knowledge of the importance of the Customs activities to ensure a safe and secure society through safe and secure supply chains;
* Has knowledge of his or her responsibilities in keeping a safe and secure society through effective supply chain operations and is able to perform all required activities and communications in a timely manner;
* Is able to identify and act upon irregularities;
* Is able to ensure compliance with safety and security requirements at all times and knows when and how to escalate in case of serious issues.
 |
|
|
|
|  |  |
|
|

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Competency** | **Scope & description** | **Learning topics** | **Proficiency levels** | **Learning outcomes** |
| **7. Supply Chain Operations (Contd.)**  | The Supply Chain Operations Competency covers all aspects of the international supply chain - this relates to both the core Customs flows (import/export/transit) and the supply chain of trade and how they are linked. Emphasis is on effective working methods between Customs and trade and the safety and security aspects of supply chains. | 1. The integrated supply chain (Customs & trade)
2. Maximising smooth supply chain operations
3. Safety & security aspects of the supply chain
 | **PL 3 - Experienced** This proficiency level builds further on learning topics and learning outcomes already established up to PL 2. | The person has built significant experience in the area of supply chain operations. He or she:* Has broad and in-depth knowledge (built on career experience) of more advanced topics in the field of supply chain operations;
* Is able to deal with exceptions and special cases in the field of supply chain operations;
* Is able to effectively share his or her knowledge and experience (e.g. with more junior profiles and other professionals).
 |
|  | **PL 4 - Expert**This proficiency level builds further on learning topics and learning outcomes already established up to PL 3. | The person has extensive expert knowledge and skills in the field of supply chain operations. He or she:* Is able to compare and explain the legal background of the different procedures and processes within the supply chain and is able to link them to the bigger picture (e.g.impact on the wider organisation, safety & security, etc.);
* Is able to provide tailored advice and to underpin it with relevant and context specific arguments in responding to both internal and external queries in the field of supply chain operations;
* Is able to interact as the liaison with external parties (e.g. traders, Customs administration, etc.) and is able to build an atmosphere of trust and cooperation in which he or she informs and works with these external parties;
* Is able to act as a subject matter expert when called upon to offer support in the development of policy, to create new legislation or to make updates to legislation in relation to Customs operations that need to be performed at specific stages in the supply chain;
* Is able to effectively explain the importance of effective and efficient supply chain operations for an organisation by using compelling arguments and providing examples.
 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|   | **Competency** | **Scope & description** | **Learning topics** | **Proficiency levels** | **Learning outcomes** |
| 8. Customs Legislation & Regulation ([[2]](#footnote-2)) | The Customs Legislation and Regulation competency refers to the national and EU legal provisions and regulations Customs professionals need to comply with, in order to successfully fulfil their specific role and tasks.The competency also refers to international regulations like partnerships, sanctions, denied parties, intellectual property rights, dual use, etc.(non-exhaustive list). | 1. EU Customs legislation and regulation, and implementing acts and delegated acts
2. National Customs legal provisions and regulations
3. International Customs legal provisions and regulations.
4. Non-legal compliance and policy guidelines
5. Legal professionalism
 | **PL 1 - Awareness** | The person has a general awareness and basic knowledge of:* The concepts relevant to Customs legislations & regulations;
* The workflows and processes related to the Customs legislation & regulation;
* The relevant partners that are commonly involved in the development of Customs legislation & regulations.
 |
|
|
|
| **PL 2 - Trained**This proficiency level builds further on learning topics and learning outcomes already established up to PL 1. | The person has received either formal or informal training and is able to handle standard situations and related tasks in the field of Customs legislation & regulation independently. This implies that this person has good working knowledge of the following concepts and systems and is able to apply and use this knowledge in their daily activities:1. **EU Customs legislation and regulation, and implementing acts and delegated acts**
* Has knowledge of the EU Customs legislation and regulation (Union Customs Code) and implementing acts and delegated acts;
* Is able to achieve compliance with EU legislation and national or regional regulation.
1. **National Customs legal provisions and regulations**
* Has knowledge of the national Customs legislation and regulation;
* Is able to achieve compliance with national legislation.
1. **International Customs legal provisions and regulations**
* Has knowledge of the international Customs legislation and regulation;
* Is able to achieve compliance with international legislation and regulation at national level;
* Has knowledge of and is able to take into account specific bilateral and multilateral Customs agreements between different countries and/or regions.
1. **Non-legal compliance and policy guidelines**
* Has knowledge and is able to take into account specific non-legal compliance guidelines when required or when of benefit.
1. **Legal professionalism**
* Understands the scope of Customs legislation and regulation, and the mission of Customs and its legal definitions;
* Is able to demonstrate knowledge of national and EU legal provisions in their daily operations;
* Is able to apply legal competence to practical Customs situations e.g. audit, controls, enforcement, supervision, quality assurance, etc.
 |
|
|
|
|
|
|

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Competency** | **Scope & description** | **Learning topics** | **Proficiency levels** | **Learning outcomes** |
| **8. Customs Legislation & Regulation ([[3]](#footnote-3))(Contd.)**  | The Customs Legislation and Regulation competency refers to the national and EU legal provisions and regulations Customs professionals need to comply with, in order to successfully fulfil their specific role and tasks.The competency also refers to international regulations like partnerships, sanctions, denied parties, intellectual property rights, dual use, etc.(non-exhaustive list). | 1. EU Customs legislation and regulation, and implementing acts and delegated acts
2. National Customs legal provisions and regulations
3. International Customs legal provisions and regulations.
4. Non-legal compliance and policy guidelines
5. Legal professionalism
 | **PL 3 - Experienced** This proficiency level builds further on learning topics and learning outcomes already established up to PL 2. | The person has built significant experience in the area of Customs legislation and regulation. He or she:* Has broad and in-depth knowledge (built on career experience) of more advanced topics in the field of Customs legislation and regulation which he or she has built up through his or her experience;
* Is able to deal with exceptions and special cases in the field of Customs legislation and regulation;
* Is able to effectively share his or her knowledge and experience (e.g. with more junior profiles and other professionals).
 |
|  | **PL 4 - Expert**This proficiency level builds further on learning topics and learning outcomes already established up to PL 3. | The person has extensive expert knowledge and skills in Customs legislation and regulation. He or she:* Is able to provide tailored advice and to underpin it with relevant and context specific arguments in responding to both internal and external legal queries;
* Is able to act as a subject matter expert when called upon to offer support in the development of policy;
* Is able to officially represent his or her organisation on topics related to the domain of Customs legislation and regulation;
* Is able to effectively explain the importance of adherence to the Customs legislation for an organisation by using compelling arguments and providing examples.
* Has excellent communication skills and is able to apply those in relevant communications.
 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|   | **Competency** | **Scope & description** | **Learning topics** | **Proficiency levels** | **Learning outcomes** |
| 9. Authorisation Management ([[4]](#footnote-4)) | The Authorisation Management competency refers to all activities concerning the registration and management of the authorisation processes. The activities are related to the registration as a legal trading entity, the application to become an Authorised Economic Operator (AEO) as well as the overall management of all Customs licenses and certificates. | 1. Registration as a legal trading entity
2. Application to become an Authorised Economic Operator (AEO)
3. Management of all Customs licenses and certificates.
 | **PL 1 - Awareness** | The person has a general awareness and basic knowledge of:* The concepts relevant to the registration and management of the authorisation process;
* The workflows, processes related to Customs authorisations as well as the systems used;
* The relevant partners that are commonly involved in the authorisation processes.
 |
|
|
|
| **PL 2 - Trained**This proficiency level builds further on learning topics and learning outcomes already established up to PL 1. | The person has received either formal or informal training and is able to handle standard situations and related tasks in the field of authorisation management independently. This implies that this person has good working knowledge of the following concepts and systems and is able to apply and use this knowledge in their daily activities:1. **Registration as a legal trading entity**
* Understands the criteria and processes to receive a license or certificate to become a legal trading entity;
* Understands the criteria and processes to act under a specific Customs authorisation.
1. **Application to become Authorised Economic Operator (AEO)**
* Understands the concept of AEO (AEOS, AEOF and AEOC)
* Has knowledge of the objectives and benefits of an AEO status.;
* Understands and is able to communicate relevant detailed Economic Operator (EO) information to the Customs authorities;
* Has knowledge of the legal framework covering the specific provisions for each of the decisions that may be granted in relation to the EO, including rules regarding exceptions and special allowances.
1. **Management of all Customs licenses and certificates**
* Is able to manage the authorisation process and their status regarding Customs licenses and certificates (e.g. an authorisation to place goods under a special procedure or an authorisation that allows to lodge simplified declarations);
* Has knowledge of all decision-taking Customs authorities and the scope of the validity of a decision (i.e. throughout the European Union);
* Ensures regular compliance checks are carried out to ensure that terms & conditions (T&C) (legal requirements) related to the authorisations are still being adhered to.
 |
|
|
|
|

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Competency** | **Scope & description** | **Learning topics** | **Proficiency levels** | **Learning outcomes** |
| **9. Authorisation Management ([[5]](#footnote-5))(Contd.)**  | The Authorisation Management competency refers to all activities concerning the registration and management of the authorisation processes. The activities are related to the registration as a legal trading entity, the application to become an Authorised Economic Operator (AEO) as well as the overall management of all Customs licenses and certificates. | 1. Registration as a legal trading entity
2. Application to become an Authorised Economic Operator (AEO)
3. Management of all Customs licenses and certificates.
 | **PL 3 - Experienced** This proficiency level builds further on learning topics and learning outcomes already established up to PL 2. | The person has built significant experience in the area of authorisations and the management of authorisations. He or she:* Has broad and in-depth knowledge (built on career experience) of more advanced topics in the field of authorisations;
* Is able to deal with exceptions and special cases in the field of authorisations;
* Is able to effectively share his or her knowledge and experience (e.g. with more junior profiles and other professionals).
 |
|  | **PL 4 - Expert**This proficiency level builds further on learning topics and learning outcomes already established up to PL 3. | The person has extensive expert knowledge and skills in the field of authorisations and the management of authorisations. He or she:* Is able to compare, explain and highlight the advantages and disadvantages with regards to different authorisations and is able to link them to the bigger picture (e.g. impact on the individual, team and the wider organisation, the supply chain, etc.);
* Is able to provide tailored advice and to underpin it with relevant and context specific arguments in responding to both internal and external queries in the field of authorisations;
* Is able to act as a subject matter expert when called upon to offer support in the registration and management of authorisations;
* Is able to officially represent his or her organisation on topics related to the domain of Customs authorisations;
* Is able to contribute to national, EU or international project groups in an effective and efficient manner;

Has excellent communication skills and is able to apply those in relevant communications. |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|   | **Competency** | **Scope & description** | **Learning topics** | **Proficiency levels** | **Learning outcomes** |
| 10. Customs Compliance Assurance ([[6]](#footnote-6)) | The Customs Compliance Assurance competency covers on one side the activities that Customs administrations use to check the compliance of trade organisations with the Customs legislation, processes and regulations going from controlling the goods and performing further investigation if necessary and audit to enforce Customs legislation in the event of any confirmed fraudulent or criminal activities by collecting Customs duties by all means available under the law of the Member State concerned. On the other side, it refers to the activities that traders install to pro-actively monitor whether they are still compliant with the respective rules. | 1. Compliance with Customs legislation, processes and regulations.
2. Proactively monitoring compliance with Customs legislation, processes and regulations.
 | **PL 1 - Awareness** | The person has a general awareness and basic knowledge of:* The concepts relevant to the Customs compliance and assuring Customs compliance;
* The workflows, processes and regulations to comply with Customs legislation as well as the systems used;
* The relevant partners that are commonly involved in ensuring compliance with Customs rules and regulations.
 |
|
|
|
| **PL 2 - Trained**This proficiency level builds further on learning topics and learning outcomes already established up to PL 1. | The person has received either formal or informal training and is able to handle standard situations and related tasks in the field of Customs compliance assurance independently. This implies that this person has good working knowledge of the following concepts and systems and is able to apply and use this knowledge in their daily activities:1. **Compliance with Customs legislation, processes and regulations.**
* Has knowledge of the different activities that Customs Administrations can use to enforce or check the compliance (control, investigation, and enforcement activities);
* Has knowledge of the legal provisions and methods for Customs enforcement;
* Has knowledge of the different law enforcing authorities regarding Customs and can critically analyse the compliance management framework of these authorities;
* Has knowledge of the different methods to inspect cargo, baggage, articles worn or carried by people, vessels, vehicles, trains and aircraft entering or leaving the EU;
* Is able to manage the control activities (e.g. What can I do if a Customs administration takes too long to inspect my goods);
* Has knowledge of how Customs can verify compliance with safety and security related to passenger and freight transport and vehicles;
1. **Proactively monitoring compliance with Customs legislation, processes and regulations.**
* Has knowledge of risk-based strategies to effectively manage compliance with Customs regulatory requirements;
* Has knowledge of the aim and function of compliance management systems;
* Has knowledge of the procedures to be used when investigating possible fraudulent activities related to Customs, what the specific tasks of trade organisations are and how it can impact trade operations;
* Has knowledge of the concept of Customs offence;
 |
|
|
|

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Competency** | **Scope & description** | **Learning topics** | **Proficiency levels** | **Learning outcomes** |
| **10. Customs Compliance Assurance ([[7]](#footnote-7))(Contd.)**  | The Customs Compliance Assurance competency covers on one side the activities that Customs administrations use to check the compliance of trade organisations with the Customs legislation, processes and regulations going from controlling the goods and performing further investigation if necessary and audit to enforce Customs legislation in the event of any confirmed fraudulent or criminal activities by collecting Customs duties by all means available under the law of the Member State concerned. On the other side, it refers to the activities that traders install to pro-actively monitor whether they are still compliant with the respective rules. | 1. Compliance with Customs legislation, processes and regulations.
2. Proactively monitoring compliance with Customs legislation, processes and regulations.
 | **PL 2 - Trained**This proficiency level builds further on learning topics and learning outcomes already established up to PL 1. | * Knows how to be prepared for potential audits by Customs administrations and cooperates with the Customs officers to ensure a smooth audit process;
* Is able to pro-actively monitor and ensure that the trade organisation is and remains compliant.
 |
|  | **PL 3 - Experienced** This proficiency level builds further on learning topics and learning outcomes already established up to PL 2. | The person has built significant experience in the area of Customs compliance assurance. He or she:* Has broad and in-depth knowledge (built on career experience) of more advanced topics in Customs compliance assurance;
* Is able to deal with exceptions and special cases in assuring Customs compliance;
* Is able to effectively share his or her knowledge and experience (e.g. with more junior profiles and other professionals).
 |
| **PL 4 - Expert**This proficiency level builds further on learning topics and learning outcomes already established up to PL 3. | The person has extensive expert knowledge and skills in the field of Customs compliance assurance. He or she:* Is able to compare, explain and highlight the advantages and disadvantages of the different processes to ensure Customs compliance and is able to link them to the bigger picture (e.g. impact on the individual, team and the wider organisation, the supply chain, etc.);
* Is able to provide tailored advice and to underpin it with relevant and context specific arguments in responding to both internal and external queries on Customs compliance assurance;
* Is able to act as a subject matter expert when called upon to offer support in proactively monitoring compliance with the Customs legislation, processes and regulations;
* Is able to officially represent his or her organisation on topics related to the domain of Customs compliance assurance;
* Is able to contribute to national, EU or international project groups in an effective and efficient manner;
* Is able to effectively explain the importance of compliance with the Customs legislation, processes and regulations for an organisation by using compelling arguments and providing examples.
 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|   | **Competency** | **Scope & description** | **Learning topics** | **Proficiency levels** | **Learning outcomes** |
| 11. Customs IT Systems & Applications (\*) | The Customs IT Systems & Applications competency relates to the different Customs IT systems & applications that have to or can be used by Customs professionals to execute the different Customs tasks (declaration, trade preference management, etc.). This covers both the systems that are specific per company, as well as the systems maintained by MS or the EU. It includes also the apprehension of the necessary precautions that are in place to prevent non-authorised access to all the IT systems related to Customs. | 1. Company’s Customs IT systems & applications, as well as IT systems maintained by MS or EU
2. Precautions to prevent non-authorised access to the Customs IT systems
 | **PL 1 - Awareness** | The person has a general awareness and basic knowledge of:* The concepts relevant to the Customs IT systems & applications (EOS, ICS, ECS, NCTS, EMCS, national declaration systems, private systems for Customs purposes, …);
* The workflows, Customs IT systems and applications used;
* The relevant partners that are commonly involved in Customs IT systems & applications.
 |
|
|
|
| **PL 2 - Trained**This proficiency level builds further on learning topics and learning outcomes already established up to PL 1. | The person has received either formal or informal training and is able to handle standard situations and related tasks in the field of Customs IT systems & applications independently. This implies that this person has good working knowledge of the following concepts and systems and is able to apply and use this knowledge in their daily activities:1. **Company’s Customs IT systems & applications as well as IT systems maintained by MS or EU**
* Has knowledge of the Customs IT landscape and how the different systems are interlinked;
* Has knowledge of which IT system or application to use for which Customs task;
* Has knowledge of how to communicate electronically with Customs administrations and other Customs partners;
* Is able to suggest improvements to individual IT systems as well as the linkages between IT systems;
1. **Precautions to prevent non-authorised access to the Customs IT systems**
* Is able to safeguard the IT security;
* Understands and is able to follow the measures put in place to safeguard the IT security.
 |
|
|
|
| **PL 3 - Experienced** This proficiency level builds further on learning topics and learning outcomes already established up to PL 2. | The person has built significant experience in Customs IT systems & applications. He or she:* Has broad and in-depth knowledge (built on career experience) of more advanced topics and IT systems for Customs purposes;
* Is able to deal with exceptions and special cases in the field of Customs IT systems & applications;
* Is able to effectively share his or her knowledge and experience (e.g. with more junior profiles and other professionals).
 |
|
|
|

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Competency** | **Scope & description** | **Learning topics** | **Proficiency levels** | **Learning outcomes** |
| **11. Customs IT Systems & Applications (\*)(Contd.)**  | The Customs IT Systems & Applications competency relates to the different Customs IT systems & applications that have to or can be used by Customs professionals to execute the different Customs tasks (declaration, trade preference management, etc.). This covers both the systems that are specific per company, as well as the systems maintained by MS or the EU. It includes also the apprehension of the necessary precautions that are in place to prevent non-authorised access to all the IT systems related to Customs. | 1. Company’s Customs IT systems & applications, as well as IT systems maintained by MS or EU
2. Precautions to prevent non-authorised access to the Customs IT systems
 | **PL 4 - Expert**This proficiency level builds further on learning topics and learning outcomes already established up to PL 3. | The person has extensive expert knowledge and skills in the field of Customs IT systems & applications. He or she:* Is able to compare, explain and highlight the advantages and disadvantages of different Customs IT systems and applications and is able to link them to the bigger picture (e.g. impact on the individual, team and the wider organisation, the supply chain, etc.);
* Is able to provide tailored advice and to underpin it with relevant and context specific arguments in responding to both internal and external queries related to Customs systems & applications;
* Is able to officially represent his or her organisation on topics related to the domain of Customs IT systems & applications;
* Is able to contribute to national, EU or international project groups in an effective and efficient manner;
* Is able to effectively explain the importance of Customs IT systems for an organisation by using compelling arguments and providing examples;
* Is able to contribute to the implementation of a Customs IT systems in a private trade organisation.
 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|   | **Competency** | **Scope & description** | **Learning topics** | **Proficiency levels** | **Learning outcomes** |
| 12. Entry of Goods Process (\*) | The Entry of Goods Process competency refers to an in-depth knowledge, understanding and ability to execute all activities to enter goods in the Community. It includes every step up to the ultimate release of the goods and the associated roles and responsibilities to successfully enter goods into the Community. | 1. Activities to enter goods into the Community
2. Roles and responsibilities associated to the entry of goods process.
 | **PL 1 - Awareness** | The person has a general awareness and basic knowledge of:* The concepts relevant to the process of entry of goods into the Community (e.g. ENS, notification of arrival, presentation notification, etc.);
* The workflows, communication and systems (e.g. ICS, port systems, company IT systems.) used to enter goods into the Community;
* The relevant partners that are commonly involved in entering goods into the Community.
 |
|
|
|
| **PL 2 - Trained**This proficiency level builds further on learning topics and learning outcomes already established up to PL 1. | The person has received either formal or informal training and is able to handle standard situations and related tasks in the field of the entry of goods into the Community independently. This implies that this person has good working knowledge of the following concepts and systems and is able to apply and use this knowledge in their daily activities:1. **Activities to enter goods into the Community.**
* Is able to lodge information to Customs (ENS, notification of arrival, presentation notification);
	+ Has knowledge of to whom and what information one should send;
	+ Has knowledge of the terms and time limits to introduce an ENS declaration;
	+ Has knowledge of treatment of regularisation declarations following an assessment and has knowledge of possible exemptions of duties and relevant conditions;
	+ Has knowledge of what information and data fields are required in:
		- Entry Summary Declaration (ENS);
		- notification of arrival;
		- presentation notification.
	+ Is able to interpret notifications from Customs (confirmations and rejections, no load messages, advanced intervention messages, etc.) and has knowledge of what the appropriate and/or required follow-up actions are.
1. **Roles and responsibilities associated to the entry of goods into the Community.**
* Understands the division of the roles (person lodging notification of arrival, carrier, Customs office of lodgement, etc.) and responsibilities related to entering goods in the Community.
 |
|
|
|
|
|
|

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Competency** | **Scope & description** | **Learning topics** | **Proficiency levels** | **Learning outcomes** |
| **12. Entry of Goods Process (\*)(Contd.)**  | The Entry of Goods Process competency refers to an in-depth knowledge, understanding and ability to execute all activities to enter goods in the Community. It includes every step up to the ultimate release of the goods and the associated roles and responsibilities to successfully enter goods into the Community. | 1. Activities to enter goods into the Community
2. Roles and responsibilities associated to the entry of goods process.
 | **PL 3 - Experienced** This proficiency level builds further on learning topics and learning outcomes already established up to PL 2. | The person has built significant experience in entering goods into the Community. He or she:* Has broad and in-depth knowledge (built on career experience) of more advanced topics in entering of goods into the Community;
* Is able to deal with exceptions and special cases in the field of entry of goods in the Community ;
* Is able to effectively share his or her knowledge and experience (e.g. with more junior profiles and other professionals).
 |
|  | **PL 4 - Expert**This proficiency level builds further on learning topics and learning outcomes already established up to PL 3. | The person has extensive expert knowledge and skills in the field of the entry of goods into the Community. He or she:* Is able to compare, explain and highlight the advantages and disadvantages of different modes to enter goods into the Community (air, maritime, express courier, postal, railway, etc.) and is able to link them to the bigger picture (e.g. impact on the individual, team and the wider organisation, the supply chain, etc.);
* Is able to provide tailored advice and to underpin it with relevant and context specific arguments in responding to both internal and external queries related to entering goods into the Community;
* Is able to act as a subject matter expert when called upon to offer support related to entering goods into the Community;
* Is able to officially represent his or her organisation on topics related to the entry of goods into the Community;
* Is able to contribute to national, EU or international project groups in an effective and efficient manner;
* Is able to effectively explain the importance of effective and efficient entry of goods processes for an organisation by using compelling arguments and providing examples.
 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|   | **Competency** | **Scope & description** | **Learning topics** | **Proficiency levels** | **Learning outcomes** |
| 13. Excise Related to Import and Export (\*)  | The Excise Related to Import and Export competency refers to all activities required for Customs professionals when importing or exporting goods under excise duty suspension.  | a. Excise related to import and export procedures.   | **PL 1 - Awareness** | The person has a general awareness and basic knowledge of:* The concepts and legislation relevant to the to import and export of excisable goods;
* The workflows and processes related to importing and exporting goods under excise duty suspension as well as the systems used (EMCS);
* The relevant partners that are involved in the excise related to import and export procedures.
 |
|
|
|
| **PL 2 - Trained**This proficiency level builds further on learning topics and learning outcomes already established up to PL 1. | The person has received either formal or informal training and is able to handle standard situations and related tasks in the field of excise related to import and export procedures independently. This implies that this person has good working knowledge of the following concepts and systems and is able to apply and use this knowledge in their daily activities:1. **Excise related to import and export procedures**
* Understands and applies the principle of excise goods and how to identify excise goods per Member State;
* Is able to complete the required documentation in the context of importing or exporting goods under excise duty suspension (e.g. eAD);
* Is able to work with EMCS or the system that interfaces with EMCS.
 |
|
|
|
| **PL 3 - Experienced** This proficiency level builds further on learning topics and learning outcomes already established up to PL 2. | The person has built significant experience in the area of excise related to import and export. He or she:* Has broad and in-depth knowledge (built on career experience) of more advanced topics related to import and export of excisable goods;
* Is able to deal with exceptions and special cases concerning import and export of excisable goods;
* Is able to effectively share his or her knowledge and experience (e.g. with more junior profiles and other professionals).
 |
|
|
|

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Competency** | **Scope & description** | **Learning topics** | **Proficiency levels** | **Learning outcomes** |
| **13. Excise Related to Import and Export (\*) (Contd.)**  | The Excise Related to Import and Export competency refers to all activities required for Customs professionals when importing or exporting goods under excise duty suspension. | a. Excise related to import and export procedures.  | **PL 4 - Expert**This proficiency level builds further on learning topics and learning outcomes already established up to PL 3. | The person has extensive expert knowledge and skills in exporting or importing goods under excise duty suspension. He or she:* Is able to compare, explain and highlight the advantages and disadvantages of the processes to import or export goods under excise duty suspension and is able to link them to the bigger picture (e.g. impact on the individual, team and the wider organisation, the supply chain, etc.);
* Is able to provide tailored advice and to underpin it with relevant and context specific arguments in responding to both internal and external queries concerning exporting or importing goods under excise duty suspension;
* Is able to act as a subject matter expert when called upon to offer support concerning import and export of excisable goods;
* Is able to officially represent his or her organisation on topics related to the domain of excise related to import and export;
* Is able to effectively explain the importance of adherence to the excise legislation and regulation for an organisation by using compelling arguments and providing examples.
 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|   | **Competency** | **Scope & description** | **Learning topics** | **Proficiency levels** | **Learning outcomes** |
| 14. Export & Exit Process (\*) | The Export & Exit Process competency refers to an in-depth knowledge, understanding and ability to execute all activities to export goods out of the Community. It includes every step up to the ultimate release of the goods and the associated roles and responsibilities to successfully export the goods out of the Community. | 1. Activities to export goods out of the Community.
2. Roles and responsibilities associated to the export & exit process
 | **PL 1 - Awareness** | The person has a general awareness and basic knowledge of:* The concepts of export, exit, exit summary declaration information and re-export advice; ;
* The workflows, communications and used systems such as AES (Automated Export System), the former ECS (Export Control System), company systems;
* The relevant partners that are commonly involved in the export & exit Process.
 |
|
|
|
| **PL 2 - Trained**This proficiency level builds further on learning topics and learning outcomes already established up to PL 1. | The person has received either formal or informal training and is able to handle standard situations and related tasks in the field of the export & exit process independently. This implies that this person has good working knowledge of the following concepts and systems and is able to apply and use this knowledge in their daily activities:1. **Activities to export goods out of the Community.**
* Export formalities;
	+ Has knowledge of the standard export procedure as well as of the simplified export procedure and the export procedures related to centralised clearance, direct export and excise goods;
	+ Is able to lodge export declarations using the necessary means (manual or system);
	+ Is able to present the goods to Customs if requested;
	+ Is able to support Customs controls if needed;
* Exit formalities
	+ Is able to complete and lodge presentation notifications and exit notifications;
	+ Has knowledge of the alternative evidence to prove that goods have exited;
	+ Has knowledge of and is able to process two exceptional situations in exit formalities
		- Split exit
		- ATO – Authorised Transport Operator
	+ Is able to support Customs controls if needed;
* Exit Summary Declaration
	+ Has knowledge of the conditions under which an Exit Summary Declaration (EXS) can be used;
	+ Is able to complete and lodge Exit Summary Declarations;
	+ Is able to support Customs controls if needed;
	+ Is able to complete and lodge presentation notifications and exit notifications;
 |
|
|
|
|
|
|

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Competency** | **Scope & description** | **Learning topics** | **Proficiency levels** | **Learning outcomes** |
| **14. Export & Exit Process (\*)(Contd.)**  | The Export & Exit Process competency refers to an in-depth knowledge, understanding and ability to execute all activities to export goods out of the Community. It includes every step up to the ultimate release of the goods and the associated roles and responsibilities to successfully export the goods out of the Community. | 1. Activities to export goods out of the Community.
2. Roles and responsibilities associated to the export & exit process
 | **PL 2 - Trained**This proficiency level builds further on learning topics and learning outcomes already established up to PL 1. | * Re-export notification
	+ Has knowledge of the conditions under which a re-export notification can be used;
	+ Is able to complete and lodge a re-export notification and exit notification.
* Control “a posteriori” of the exit
	+ Has knowledge of the possible alternative arguments (proofs of exit) to prove the exit ‘a posteriori’.
1. **Roles and responsibilities associated to these activities.**
* Understands the division of the roles and responsibilities related to exporting and exiting goods out of the Community.
 |
|  | **PL 3 - Experienced** This proficiency level builds further on learning topics and learning outcomes already established up to PL 2. | The person has built significant experience in entering goods into the Community. He or she:* Has broad and in-depth knowledge (built on career experience) of more advanced topics in entering of goods into the Community;
* Is able to deal with exceptions and special cases in the field of entry of goods in the Community ;
* Is able to effectively share his or her knowledge and experience (e.g. with more junior profiles and other professionals).
 |
|  |  | **PL 4 - Expert**This proficiency level builds further on learning topics and learning outcomes already established up to PL 3. | The person has extensive expert knowledge and skills in the field of the entry of goods into the Community. He or she:* Is able to compare, explain and highlight the advantages and disadvantages of different modes to enter goods into the Community (air, maritime, express courier, postal, railway, etc.) and is able to link them to the bigger picture (e.g. impact on the individual, team and the wider organisation, the supply chain, etc.);
* Is able to provide tailored advice and to underpin it with relevant and context specific arguments in responding to both internal and external queries related to entering goods into the Community;
* Is able to act as a subject matter expert when called upon to offer support related to entering goods into the Community;
* Is able to officially represent his or her organisation on topics related to the entry of goods into the Community;
* Is able to contribute to national, EU or international project groups in an effective and efficient manner;
* Is able to effectively explain the importance of effective and efficient entry of goods processes for an organisation by using compelling arguments and providing examples.
 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|   | **Competency** | **Scope & description** | **Learning topics** | **Proficiency levels** | **Learning outcomes** |
| 15. Financial Customs Payment Procedures (\*) | The Financial Customs Payment Procedures competency relates to the payment of Customs duties, VAT, excise duties and other payments that may rise due to Customs related operations (e.g. payments for Customs services). On the other hand the competency also refers to organising of Customs debt, the guarantees in the context of Customs procedures and deferred payment. | 1. Payment of Customs duties, VAT, excise duties and other payments due to Customs related operations
2. Organising of Customs debt, guarantees in the context of Customs procedures and deferred payment.
 | **PL 1 - Awareness** | The person has a general awareness and basic knowledge of:* The concepts relevant to the financial Customs payment procedures;
* The workflows, payment procedures and communications as well as the systems used;
* The relevant partners that are commonly involved in financial customs payment procedures.
 |
|
|
|
| **PL 2 - Trained**This proficiency level builds further on learning topics and learning outcomes already established up to PL 1. | The person has received either formal or informal training and is able to handle standard situations and related tasks in the field of financial customs payment procedures independently. This implies that this person has good working knowledge of the following concepts and systems and is able to apply and use this knowledge in their daily activities:1. **Payment of Customs duties, VAT, excise duties and other payments due to Customs related operations**
* Has knowledge of the processes and procedures that has to be followed to pay Customs duties;
* Demonstrates broad understanding of the Customs duties that need to be paid;
* Is able to manage the payment to ensure the duties are paid on time and is able to track the status of the payments, including in case of deferred payments;
* Has knowledge of how the Customs value of goods is calculated as Customs duties might be calculated based on the Customs value of the goods;
1. **Organising of Customs debt, guarantees in the context of Customs procedures and deferred payment**
* Has knowledge of all scenarios where Customs debt may be incurred, i.e. through the placing of union / non-union goods liable to duty under a Customs procedure;
* Is able to ensure that the necessary funds or registered guarantees are available to pay or secure the required duties;
* Is able to cooperate with Customs administrations to facilitate efficient Customs revenue collection;
* Has knowledge of which information needs to be provided to the Customs administrations in relation to Customs debt;
* Understands and is able to apply EU tariff and non-tariff measures to ensure a correct application of appropriate and correct duties or relief from duties.
 |
|
|
|
| **PL 3 - Experienced** This proficiency level builds further on learning topics and learning outcomes already established up to PL 2. | The person has built significant experience in the area of financial customs payment procedures. He or she:* Has broad and in-depth knowledge (built on career experience) of more advanced topics related to financial customs payments;
* Is able to deal with exceptions and special cases in the field of financial customs payments;
* Is able to effectively share his or her knowledge and experience (e.g. with more junior profiles and other professionals).
 |
|
|
|

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Competency** | **Scope & description** | **Learning topics** | **Proficiency levels** | **Learning outcomes** |
| **15. Financial Customs Payment Procedures (\*)(Contd.)**  | The Financial Customs Payment Procedures competency relates to the payment of Customs duties, VAT, excise duties and other payments that may rise due to Customs related operations (e.g. payments for Customs services). On the other hand the competency also refers to organising of Customs debt, the guarantees in the context of Customs procedures and deferred payment. | 1. Payment of Customs duties, VAT, excise duties and other payments due to Customs related operations
2. Organising of Customs debt, guarantees in the context of Customs procedures and deferred payment.
 | **PL 4 - Expert**This proficiency level builds further on learning topics and learning outcomes already established up to PL 3. | The person has extensive expert knowledge and skills in the field of financial customs payment procedures. He or she:* Is able to compare, explain and highlight the advantages and disadvantages of the different payment processes and is able to link them to the bigger picture (e.g. impact on the individual, team and the wider organisation, the supply chain, etc.);
* Is able to provide tailored advice and to underpin it with relevant and context specific arguments in responding to both internal and external queries concerning financial customs payments;
* Is able to act as a subject matter expert when called upon to offer support in financial customs payments;
* Is able to officially represent his or her organisation on topics related to the domain of financial customs payment procedures;
* Is able to contribute to national, EU or international project groups in an effective and efficient manner;
* Has excellent communication skills and is able to apply those in relevant communications.
 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|   | **Competency** | **Scope & description** | **Learning topics** | **Proficiency levels** | **Learning outcomes** |
| 16. Global Environment and Trends (\*) | The Global Environment and Trends competency refers to an apprehension of the national and global Customs and environmental trends that can influence the Customs activities of trade organisations. It includes also using these challenges during the daily execution of their Customs tasks. | a. National and global Customs and environmental trends | **PL 1 - Awareness** | The person has a general awareness and basic knowledge of:* The concepts relevant to the national and global Customs and environmental trends (e.g. Kyoto protocol);
* How Customs and environmental trends influence the daily Customs tasks;
* The relevant partners that are commonly involved in following up on the Customs and environmental trends.
 |
|
|
|
| **PL 2 - Trained**This proficiency level builds further on learning topics and learning outcomes already established up to PL 1. | The person has received either formal or informal training and is able to handle standard situations and related tasks in the field of global environment and trends independently. This implies that this person has good working knowledge of the following concepts and systems and is able to apply and use this knowledge in their daily activities:1. **National and global Customs and environmental trends**
* Has a good knowledge of the new developments within Customs globally and nationally and matches them to the specific context of the trade organisation;
* Is able to monitor the evolution of Customs in the short and long term and links recent developments to long term improvement;
* Understands the latest challenges, and how these relate to new developments within the Customs departments of trade organisations (e.g.; environmental challenges);
* Understands how environmental trends affect the Customs industry;
* Understands the importance of national and international politics and their influence on the trade process;
* Is able to demonstrate political knowledge in daily communication and cooperation.
 |
|
|
|
| **PL 3 - Experienced** This proficiency level builds further on learning topics and learning outcomes already established up to PL 2. | The person has built significant experience in the area of global Customs and environmental trends. He or she:* Has broad and in-depth knowledge (built on career experience) of more advanced global Customs and environmental trends;
* Is able to deal with exceptions and special cases in the field of global Customs and environmental trends;
* Is able to effectively share his or her knowledge and experience (e.g. with more junior profiles and other professionals).
 |
|
|
|

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Competency** | **Scope & description** | **Learning topics** | **Proficiency levels** | **Learning outcomes** |
| **16. Global Environment and Trends (\*)(Contd.)**  | The Global Environment and Trends competency refers to an apprehension of the national and global Customs and environmental trends that can influence the Customs activities of trade organisations. It includes also using these challenges during the daily execution of their Customs tasks. | a. National and global Customs and environmental trends  | **PL 4 - Expert**This proficiency level builds further on learning topics and learning outcomes already established up to PL 3. | The person has extensive expert knowledge and skills in the field of global Customs and environmental trends. He or she:* Is able to compare, explain and highlight the advantages and disadvantages of certain trends or environmental challenges and is able to link them to the bigger picture (e.g. impact on the individual, team and the wider organisation, the supply chain, etc.);
* Is able to provide tailored advice and to underpin it with relevant and context specific arguments in responding to both internal and external queries in the field of global customs and environmental trends;
* Is able to officially represent his or her organisation on fora where Customs trends are discussed;
* Is able to effectively explain the importance of global Customs and environmental trends for an organisation by using compelling arguments and providing examples.
 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|   | **Competency** | **Scope & description** | **Learning topics** | **Proficiency levels** | **Learning outcomes** |
| 17. Release for Free Circulation Process (\*) | The Release for Free Circulation Process competency refers to an in-depth knowledge, understanding and ability to execute all activities related to the release for free circulation of goods. It includes every step up to the ultimate release of the goods and the associated roles and responsibilities to successfully execute release the goods. | 1. Activities related to the release for free circulation of goods.
2. Roles and responsibilities associated to the Release for Free Circulation Process
 | **PL 1 - Awareness** | The person has a general awareness and basic knowledge of:* The concepts relevant to releasing goods for free circulation;
* The workflows, processes and regulations related to the releasing goods for free circulation as well as the systems used;
* The relevant partners that are commonly involved in releasing goods for free circulation.
 |
|
|
|
| **PL 2 - Trained**This proficiency level builds further on learning topics and learning outcomes already established up to PL 1. | The person has received either formal or informal training and is able to handle standard situations and related tasks in the field of the release for free circulation processes independently. This implies that this person has good working knowledge of the following concepts and systems and is able to apply and use this knowledge in their daily activities:1. **Activities related to the release for free circulation of goods process.**
* Customs declarations;
	+ Has knowledge of different types of Customs declarations (standard, simplified and supplementary) and how they should be lodged;
	+ Has knowledge of the procedures for treatment for regularisation of declarations following an assessment;
	+ Has knowledge of eventual exemptions of duties and the relevant conditions under which they apply;
	+ Is able to manage and follow-up on the different potential Customs procedures related to the release of goods for free circulation such as:
		- The procedure for standard declarations;
		- The procedures for simplified, supplementary and incomplete declarations;
		- The procedure for entry in the declarant’s records (both for the situations with or without notification);
		- The procedure for self-assessment;
		- The procedure for when the goods are under excise duty suspension;
		- The procedure for centralised clearance;
		- The procedure for entry in the declarant’s records using centralised clearance;
	+ Is able to use the appropriate IT system for each of these procedures;
	+ Is able to take into account the nature of traffic and goods and ensures a flow that is as smooth as possible;
	+ Is able to follow-up after a non-release decision;
	+ Is able to support Customs controls, if needed.
 |
|
|
|

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Competency** | **Scope & description** | **Learning topics** | **Proficiency levels** | **Learning outcomes** |
| **17. Release for Free Circulation Process (\*)(Contd.)**  | The Release for Free Circulation Process competency refers to an in-depth knowledge, understanding and ability to execute all activities related to the release for free circulation of goods. It includes every step up to the ultimate release of the goods and the associated roles and responsibilities to successfully execute release the goods. | 1. Activities related to the release for free circulation of goods.
2. Roles and responsibilities associated to the Release for Free Circulation Process
 | **PL 2 - Trained**This proficiency level builds further on learning topics and learning outcomes already established up to PL 1. | 1. **Roles and responsibilities associated to these activities.**
* Understands the division of the roles and responsibilities related to release goods for free circulation.
 |
|  | **PL 3 - Experienced** This proficiency level builds further on learning topics and learning outcomes already established up to PL 2. | The person has built significant experience in declaring goods for free circulation. He or she:* Has broad and in-depth knowledge (built on career experience) of more advanced topics in the field of releasing goods for free circulation;
* Is able to deal with exceptions and special cases in declaring goods for free circulation;
* Is able to effectively share his or her knowledge and experience (e.g. with more junior profiles and other professionals).
 |
|  |  | **PL 4 - Expert**This proficiency level builds further on learning topics and learning outcomes already established up to PL 3. | The person has extensive expert knowledge and skills in the field of declaring goods for free circulation. He or she:* Is able to compare, explain and highlight the advantages and disadvantages of the different modes to declare goods for free circulation and is able to link them to the bigger picture (e.g. impact on the individual, team and the wider organisation, the supply chain, etc.);
* Is able to provide tailored advice and to underpin it with relevant and context specific arguments in responding to both internal and external queries related to releasing goods for free circulation;
* Is able to act as a subject matter expert when called upon to offer support related to declaring/releasing goods for free circulation;
* Is able to officially represent his or her organisation on topics related to the domain of Release for Free Circulation;
* Is able to effectively explain the importance of effective and efficient processes to declare and release goods for free circulation for an organisation by using compelling arguments and providing examples.
 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|   | **Competency** | **Scope & description** | **Learning topics** | **Proficiency levels** | **Learning outcomes** |
| 18. Special Procedures Process (Excluding Transit) (\*) | The Special Procedures Process competency refers to an in-depth knowledge, understanding and ability to execute all activities related to the special procedures. It includes every step up to the ultimate release of the goods and the associated roles and responsibilities to successfully execute the special procedure. | 1. Activities related to the special procedures Process.
2. Roles and responsibilities associated to the special procedure process.
 | **PL 1 - Awareness** | The person has a general awareness and basic knowledge of:* The different types of special procedures:
	+ Customs warehousing
	+ End use
	+ Inward processing
	+ Outward processing
	+ Temporary admission
* The concepts relevant to the Special Procedures Process;
* The workflows, processes and regulations related to the special procedures as well as the systems used;
* The relevant partners that are commonly involved in the Special Procedure Processes.
 |
|
|
|
| **PL 2 - Trained**This proficiency level builds further on learning topics and learning outcomes already established up to PL 1. | The person has received either formal or informal training and is able to handle standard situations and related tasks in the field of the special procedures process independently. This implies that this person has good working knowledge of the following concepts and systems and is able to apply and use this knowledge in their daily activities:1. **Activities related to the special procedures process.**
* Has in-depth knowledge and understanding of the steps and tasks associated to successfully placing goods under a special procedure;
* Is able to lodge a declaration placing goods under a special procedure;
* Is able to use an INF;
* Is able to complete the tasks to discharge a special procedure.
1. **Roles and responsibilities associated to these activities.**
* Understands the division of the roles and responsibilities related to placing goods under a special procedure.
 |
|
|
|
| **PL 3 - Experienced** This proficiency level builds further on learning topics and learning outcomes already established up to PL 2. | The person has built significant experience in the area of the special procedures process. He or she:* Has broad and in-depth knowledge (built on career experience) of more advanced topics in the field of the special procedures;
* Is able to deal with exceptions and special cases in the field of the special procedures;
* Is able to effectively share his or her knowledge and experience (e.g. with more junior profiles and other professionals).
 |
|
|
|

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Competency** | **Scope & description** | **Learning topics** | **Proficiency levels** | **Learning outcomes** |
| **18. Special Procedures Process (Excluding Transit) (\*)(Contd.)**  | The Special Procedures Process competency refers to an in-depth knowledge, understanding and ability to execute all activities related to the special procedures. It includes every step up to the ultimate release of the goods and the associated roles and responsibilities to successfully execute the special procedure. | 1. Activities related to the special procedures Process.
2. Roles and responsibilities associated to the special procedure process.
 | **PL 4 - Expert**This proficiency level builds further on learning topics and learning outcomes already established up to PL 3. | The person has extensive expert knowledge and skills in the field of special procedures. He or she:* Is able to compare, explain and highlight the advantages and disadvantages of the special procedure processes and is able to link them to the bigger picture (e.g. impact on the individual, team and the wider organisation, the supply chain, etc.);
* Is able to provide tailored advice and to underpin it with relevant and context specific arguments in responding to both internal and external queries concerning special procedures;
* Is able to act as a subject matter expert when called upon to offer support in special procedure processes;
* Is able to officially represent his or her organisation on topics related to the domain of the special procedure processes;
* Is able to effectively explain the importance of effective and efficient special procedure processes for an organisation by using compelling arguments and providing examples.
 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|   | **Competency** | **Scope & description** | **Learning topics** | **Proficiency levels** | **Learning outcomes** |
| 19. Storage Process (\*) | The Storage Process competency refers to an in-depth knowledge, understanding and ability to execute all activities to store goods. It includes every step up to the ultimate release of the goods and the associated roles and responsibilities to successfully storing the goods. | 1. Activities to store goods.
2. Roles and responsibilities associated to the Storage Process
 | **PL 1 - Awareness** | The person has a general awareness and basic knowledge of:* The concepts relevant to the storage processes;
* The workflows, processes, legislation and regulations for the storage processes as well as the systems used;
* The relevant partners that are commonly involved in the placing goods under temporary storage.
 |
|
|
|
| **PL 2 - Trained**This proficiency level builds further on learning topics and learning outcomes already established up to PL 1. | The person has received either formal or informal training and is able to handle standard situations and related tasks in the field of the storage process independently. This implies that this person has good working knowledge of the following concepts and systems and is able to apply and use this knowledge in their daily activities:1. **Activities to store goods in the Community.**
* Procedure for temporary storage;
	+ Has knowledge of the conditions that determine that goods are under temporary storage or not;
	+ Has knowledge of the terms and time limits in which a declaration of temporary storage has to be introduced;
	+ Has knowledge of the way that data (and which data) have to be introduced (manual procedure);
	+ Is able to send the manifest (carrier, upon arrival) and to unload the goods correctly;
	+ Is able to complete and send the presentation notification;
	+ Is able to support Customs controls if needed;
* Special cases regarding temporary storage
	+ Has knowledge of the process of disposal of goods;
	+ Has knowledge of the process to move goods between storage facilities (procedure for subsequent temporary storage);
	+ Has knowledge of the process to transfer the rights and obligations.
1. **Roles and responsibilities associated to these activities.**
* Understands the division of the roles and responsibilities related to placing goods under temporary storage.
 |
|
|
|
|
|
|

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Competency** | **Scope & description** | **Learning topics** | **Proficiency levels** | **Learning outcomes** |
| **19. Storage Process (\*)(Contd.)**  | The Storage Process competency refers to an in-depth knowledge, understanding and ability to execute all activities to store goods. It includes every step up to the ultimate release of the goods and the associated roles and responsibilities to successfully storing the goods. | 1. Activities to store goods.
2. Roles and responsibilities associated to the Storage Process
 | **PL 3 - Experienced** This proficiency level builds further on learning topics and learning outcomes already established up to PL 2. | The person has built significant experience in the area of placing goods under temporary storage. He or she:* Has broad and in-depth knowledge (built on career experience) of more advanced topics in the field of the temporary storage processes;
* Is able to deal with exceptions and special cases in the field of placing goods under temporary storage in the Community (e.g. controls requiring further investigation or when a decision is required, before the procedure can be continued);
* Is able to effectively share his or her knowledge and experience (e.g. with more junior profiles and other professionals).
 |
|  | **PL 4 - Expert**This proficiency level builds further on learning topics and learning outcomes already established up to PL 3. | The person has extensive expert knowledge and skills in the field of the storing of goods in the Community. He or she:* Is able to compare, explain and highlight the advantages and disadvantages of the modes to place goods under temporary storage and is able to link them to the bigger picture (e.g. impact on the individual, team and the wider organisation, the supply chain, etc.);
* Is able to provide tailored advice and to underpin it with relevant and context specific arguments in responding to both internal and external queries in the field of the storage processes;
* Is able to act as a subject matter expert when called upon to offer support in the storage processes;
* Is able to officially represent his or her organisation on topics related to the domain of temporary storage of goods;
* Is able to contribute to national, EU or international project groups in an effective and efficient manner;
* Is able to effectively explain the importance of effective and efficient storage processes for an organisation by using compelling arguments and providing examples.
 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|   | **Competency** | **Scope & description** | **Learning topics** | **Proficiency levels** | **Learning outcomes** |
| 20. Transit Process (\*) | The Transit Process competency refers to an in-depth knowledge, understanding and ability to execute all activities to move goods throughout the Community. It includes every step up to the ultimate release of the goods and the associated roles and responsibilities to successfully move goods throughout the Community. | 1. Activities to move goods throughout the Community.
2. Roles and responsibilities associated to the Transit Process.
 | **PL 1 - Awareness** | The person has a general awareness and basic knowledge of:* The concepts relevant to transiting goods throughout the Community;
* The workflows, processes and regulations for transiting goods as well as the systems used (NCTS);
* The relevant partners that are commonly involved in the transit processes (Customs office of departure, Customs office of transit, Customs office of destination).
 |
|
|
|
| **PL 2 - Trained**This proficiency level builds further on learning topics and learning outcomes already established up to PL 1. | The person has received either formal or informal training and is able to handle standard situations and related tasks in the field of the transit process independently. This implies that this person has good working knowledge of the following concepts and systems and is able to apply and use this knowledge in their daily activities:1. **Activities to move goods throughout the Community.**
* Transit procedure and transit declaration;
	+ Has knowledge of the criteria that determine whether the transit process is appropriate or not;
	+ Is able to complete and lodge a transit declaration to the appropriate Customs office;
	+ Is able to complete and lodge presentation notifications;
	+ Is able to support Customs controls, if required;
	+ Has knowledge of and is able to use the relevant systems (e.g. NCTS).
1. **Roles and responsibilities associated to the transit process.**
* Understands the division of the roles and responsibilities related to transiting goods through the Community.
 |
|
|
|
| **PL 3 - Experienced** This proficiency level builds further on learning topics and learning outcomes already established up to PL 2. | The person has built significant experience in transiting goods through the Community. He or she:* Has broad and in-depth knowledge (built on career experience) of more advanced topics in transiting goods throughout the Community;
* Is able to deal with exceptions and special cases in transiting goods throughout the Community ;
* Is able to effectively share his or her knowledge and experience (e.g. with more junior profiles and other professionals)
 |
|
|
|

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Competency** | **Scope & description** | **Learning topics** | **Proficiency levels** | **Learning outcomes** |
| **20. Transit Process (\*)(Contd.)**  | The Transit Process competency refers to an in-depth knowledge, understanding and ability to execute all activities to move goods throughout the Community. It includes every step up to the ultimate release of the goods and the associated roles and responsibilities to successfully move goods throughout the Community. | 1. Activities to move goods throughout the Community.
2. Roles and responsibilities associated to the Transit Process.
 | **PL 4 - Expert**This proficiency level builds further on learning topics and learning outcomes already established up to PL 3. | The person has extensive expert knowledge and skills in the field of transiting goods throughout the Community. He or she:* Is able to compare, explain and highlight the advantages and disadvantages of the different modes to transit goods and is able to link them to the bigger picture (e.g. impact on the individual, team and the wider organisation, the supply chain, etc.);
* Is able to provide tailored advice and to underpin it with relevant and context specific arguments in responding to both internal and external queries related to transit of goods;
* Is able to act as a subject matter expert when called upon to offer support related to transit of goods;
* Is able to officially represent his or her organisation on topics related to the domain of transit of goods throughout the Community;
* Is able to contribute to national, EU or international project groups in an effective and efficient manner;
* Is able to effectively explain the importance of effective and efficient transit processes for an organisation by using compelling arguments and providing examples.
 |

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
|   | **Competency** | **Scope & description** | **Learning topics** | **Proficiency levels** | **Learning outcomes** |
| 21. VAT Related to Import and Export (\*) | The VAT Related to Import and Export competency refers to all activities required of Customs professionals to deal with the Value-Added Tax (VAT) in the context of import and export procedures. | a. VAT in import and export procedures  | **PL 1 - Awareness** | The person has a general awareness and basic knowledge of:* The concepts relevant to the VAT related to import and export (e.g. zero-rating);
* The workflows and processes related to the VAT in import and export procedures as well as the systems used;
* The relevant partners that are commonly involved in the VAT related to import and export procedures.
 |
|
|
|
| **PL 2 - Trained**This proficiency level builds further on learning topics and learning outcomes already established up to PL 1. | The person has received either formal or informal training and is able to handle standard situations and related tasks in the field of VAT related to import and export procedures independently. This implies that this person has good working knowledge of the following concepts and systems and is able to apply and use this knowledge in their daily activities:1. **VAT in import and export procedures**
* Understands and applies the principle of VAT and VAT collection in the context of import and export procedures;
* Knows where to find and apply the correct VAT rates per type of product and European Member State;
* Knows the minimum threshold for VAT and duties per Member State.
 |
|
|
|
| **PL 3 - Experienced** This proficiency level builds further on learning topics and learning outcomes already established up to PL 2. | The person has built significant experience in VAT related to import and export procedures. He or she:* Has broad and in-depth knowledge (built on career experience) of more advanced topics in VAT related to import and export;
* Is able to deal with exceptions and special cases of VAT related to import and export;
* Is able to effectively share his or her knowledge and experience (e.g. with more junior profiles and other professionals).
 |
|
|
|

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Competency** | **Scope & description** | **Learning topics** | **Proficiency levels** | **Learning outcomes** |
| **21. VAT Related to Import and Export (\*)(Contd.)**  | The VAT Related to Import and Export competency refers to all activities required of Customs professionals to deal with the Value-Added Tax (VAT) in the context of import and export procedures. | a. VAT in import and export procedures  | **PL 4 - Expert**This proficiency level builds further on learning topics and learning outcomes already established up to PL 3. | The person has extensive expert knowledge and skills in the field of VAT related to import and export procedures. He or she:* Is able to compare, explain and highlight the advantages and disadvantages of the processes with regards to VAT related to import and export and is able to link them to the bigger picture (e.g. impact on the individual, team and the wider organisation, the supply chain, etc.);
* Is able to provide tailored advice and to underpin it with relevant and context specific arguments in responding to both internal and external queries concerning VAT related to import and export;
* Is able to interact as the liaison with external parties (e.g. Customs agencies, taxation agencies, etc.) and is able to build an atmosphere of trust and cooperation in which he or she informs and works with these external parties;
* Is able to act as a subject matter expert when called upon to offer support concerning VAT related to import and export;
* Is able to officially represent his or her organisation on topics related to the domain of VAT related to import and export procedures;
* Is able to effectively explain the importance of adherence to the VAT rules related to import and export for an organisation by using compelling arguments and providing examples.
 |

1. An asterisk behind the competency indicates that the competency is specific to trade organisations only [↑](#footnote-ref-1)
2. The competency mentioned is specific to trade organisations only. [↑](#footnote-ref-2)
3. The competency mentioned is specific to trade organisations only. [↑](#footnote-ref-3)
4. The competency mentioned is specific to trade organisations only. [↑](#footnote-ref-4)
5. The competency mentioned is specific to trade organisations only. [↑](#footnote-ref-5)
6. The competency mentioned is specific to trade organisations only. [↑](#footnote-ref-6)
7. [↑](#footnote-ref-7)