

OWNER: DG TAXUD	ISSUE DATE: 07/10/2020	VERSION: 5.00
<p data-bbox="587 831 1007 891">European Commission Taxation and Customs Union DG</p> <p data-bbox="301 954 1292 987">Specification, development, maintenance and support of Customs IT systems</p> <p data-bbox="743 1050 850 1084">Subject:</p> <p data-bbox="609 1146 984 1180">CDMS - Business User Guide</p> <p data-bbox="552 1240 1042 1274">Customs Decisions Business User Guide</p>		

DOCUMENT HISTORY

Version	Release Date	Author	Description
0.10	08/06/2017	CUSTDEV3	Submitted for Review to DG TAXUD (SfR)
1.00	26/06/2017	CUSTDEV3	Submitted for Acceptance to DG TAXUD (SfA)
1.10	26/07/2017	CUSTDEV3	Submitted for Acceptance – Review Only to DG TAXUD (SfA)
2.00	04/08/2017	CUSTDEV3	Implementation of review comments Submitted for Acceptance to DG TAXUD (SfA)
2.10	05/06/2018	CUSTDEV3	Update of the document considering the latest system change
3.00	20/06/2018	CUSTDEV3	Implementation of review comments. Submitted for Acceptance to DG TAXUD (SfA)
3.10	29/06/2020	CUSTDEV3	Alignment with release 1.24 of the Customs Decision System. This version has been updated to the functionalities of the major update of the system and does not include an update to the Eurolook template, as agreed with the owner. Submitted for Review to DG TAXUD (SfR)
4.00	08/07/2020	CUSTDEV3	Implementation of review comments. Submitted for Acceptance to DG TAXUD (SfA)
4.10	30/09/2020	CUSTDEV3	Implementation of the comments following external review by MS. Submitted for Review to DG TAXUD (SfR)
5.00	07/10/2020	CUSTDEV3	No change done in the document. Submitted for Acceptance to DG TAXUD (SfA)

TABLE OF CONTENTS

1 INTRODUCTION	10
1.1 Objective of this document	10
1.2 Scope	10
1.3 Intended audience	10
1.4 Structure of this document	10
1.5 Document conventions	11
2 REFERENCE AND APPLICABLE DOCUMENTS	12
2.1 Reference documents	12
2.2 Applicable documents	12
3 TERMINOLOGY	13
3.1 Abbreviations and acronyms	13
4 CHANGE LOG	15
5 CUSTOMS DECISIONS MANAGEMENT SYSTEM – SCOPE AND ARCHITECTURE	17
5.1 Introduction	17
5.1.1 Legal References	18
5.1.2 Context Description	18
5.1.3 EU Customs BPM	20
5.2 Advantages of the CDS	20
5.3 Planning	21
5.4 Scope	21
5.5 Definitions	22
5.6 Stakeholders	23
5.7 Architectural overview of the CDS components	23
5.7.1 Components	23
5.7.2 Strategies	25
5.7.3 Examples	27
5.7.4 How to access the applications?	28
5.8 Type of Authorisations	31
5.9 Single-MS and Multi-MS Decisions	32
5.10 Business	33
5.10.1 Grant Authorisation	33
5.10.2 Manage Authorisation	34
5.10.3 Notification to Involved Member States	35
5.11 Migration of existing authorisations	35
6 ACCEPT APPLICATION	36
6.1 Stakeholders involved in the process	36
6.2 Business	36

6.2.1	Objectives and Business Flow	36
6.2.2	Conditions for Acceptance	37
6.2.3	Request Additional Information	38
6.2.4	Withdrawal of Application	38
6.3	Cheat Sheet: list of conditions for acceptance	39
6.3.1	Placing Goods Under a Customs Procedure and Temporary Storage	39
6.3.2	Special Procedures	40
6.3.3	Transit	43
6.3.4	Regular Shipping Services	48
6.3.5	Other Application (Standard Process)	48
7	TAKE DECISION	50
7.1	Stakeholders involved in the Process	50
7.2	Business	50
7.2.1	Verify Conditions and Criteria	52
7.2.2	Additional Steps	79
7.2.3	Take Decision & Notify	79
7.2.4	Withdrawal of Application	80
8	MANAGE ADJUSTMENTS	82
8.1	Stakeholders involved in the Process	82
8.2	Business	82
9	REQUEST ADDITIONAL INFORMATION	85
9.1	Stakeholders involved in the Process	85
9.2	Business	85
10	EXTEND TIME LIMIT DURING TAKE DECISION	88
10.1	Stakeholders involved in the Process	88
10.2	Business	88
11	CONSULT INVOLVED MEMBER STATES (TYPE I)	91
11.1	Stakeholders involved in the Process	91
11.2	Business	91
12	CONSULT INVOLVED MEMBER STATES (TYPE II)	94
12.1	Stakeholders involved in the Process	94
12.2	Business	94
12.3	SUMMARY OF THE CONSULTATION PER AUTHORISATION TYPE	97
13	WITHDRAW APPLICATION	99
13.1	Stakeholders involved in the Process	99
13.2	Business	99
14	RIGHT TO APPEAL	101
14.1	Stakeholders involved in the Process	101

- 14.2 Business 101
- 15 SUSPEND A DECISION 103**
- 15.1 Stakeholders involved in the Process 103
- 15.2 Business 103
 - 15.2.1 Suspension - Main Process..... 105
 - 15.2.2 Suspension - Measures to be Taken..... 106
 - 15.2.3 How to End a Suspension? 108
- 16 AMEND A DECISION..... 110**
- 16.1 Stakeholders involved in the Process 110
- 16.2 Business 110
- 17 ANNUL A DECISION..... 114**
- 17.1 Stakeholders involved in the Process 114
- 17.2 Business 114
- 18 REVOKE A DECISION 118**
- 18.1 Stakeholders involved in the Process 118
- 18.2 Business 118
- 19 RE-ASSESS A DECISION 122**
- 19.1 Stakeholders involved in the Process 122
- 19.2 Business 122
- 20 RIGHT TO BE HEARD..... 125**
- 20.1 Stakeholders involved in the process 125
- 20.2 Business 125

LIST OF TABLES

Table 1: Reference documents.....	12
Table 2: Applicable documents.....	12
Table 3: Abbreviations and acronyms	14
Table 4 - Definitions.....	22
Table 5 CDMS Roles	30
Table 6 EU TP Roles	31
Table 7 Authorisation Type Codes	32
Table 8 - Definition of the "Geographical Validity - Union" data element	32
Table 9 Possible values for the result of the check of conditions for acceptance	37
Table 10 Result of Conditions for Acceptance to be filled in when additional information is requested.....	38
Table 11 Conditions to be verified by customs authorities – Placing Goods Under Customs Procedure and Temporary Storage.....	39
Table 12 Conditions verified by the system - Placing Goods Under Customs Procedure and Temporary Storage.....	40
Table 13 Conditions to be verified by customs authorities – Customs warehousing	40
Table 14 Conditions verified by the system – Customs warehousing.....	40
Table 15 Conditions to be verified by customs authorities – Inward Processing	41
Table 16 Conditions verified by the system - Inward Processing.....	41
Table 17 Conditions to be verified by customs authorities – Outward Processing.....	41
Table 18 Conditions verified by the system - Outward Processing.....	42
Table 19 Conditions to be verified by customs authorities – End Use	42
Table 20 Conditions verified by the system – End Use	42
Table 21 Conditions to be verified by customs authorities – Temporary Admission	43
Table 22 Conditions verified by the system – Temporary Admission	43
Table 23 Conditions to be verified by customs authorities – Authorised Consignee.....	43
Table 24 Conditions verified by the system - Authorised Consignee.....	44
Table 25 Conditions to be verified by customs authorities – Authorised Consignee TIR	44
Table 26 Conditions verified by the system - Authorised Consignee TIR	44
Table 27 Conditions to be verified by customs authorities – Authorised Consignor	45
Table 28 Conditions verified by the system – Authorised Consignor.....	45
Table 29 Conditions to be verified by customs authorities – Authorised Issuer	45
Table 30 Conditions verified by the system - Authorised Issuer	46
Table 31 Conditions to be verified by customs authorities – Special Seals	46
Table 32 Conditions verified by the system - Special Seals	46
Table 33 Conditions to be verified by customs authorities – Reduced Transit Declaration	47
Table 34 Conditions verified by the system - Reduced Transit Declaration.....	47
Table 35 Conditions to be verified by customs authorities – Electronic transport document	47
Table 36 Conditions verified by the system - Electronic transport document.....	48
Table 37 Conditions to be verified by customs authorities – Regular Shipping Services.....	48
Table 38 Conditions verified by the system - Regular Shipping Services.....	48

Table 39 Conditions to be verified by customs authorities - Standard Process	49
Table 40 Conditions verified by the system - Standard Process.....	49
Table 41 Initial Time Limit to Take Decision, per type of authorisation (single-MS decision)	51
Table 42 Conditions to be verified by customs authorities – Entry in the Declarant’s records – Applicant is not holder of AEOC or AEOF Authorisation	53
Table 43 Conditions to be verified by customs authorities – Entry in the Declarant’s records – Applicant is holder of AEOC or AEOF Authorisation	54
Table 44 Conditions to be verified by customs authorities – Centralised Clearance	54
Table 45 Conditions to be verified by the system – Centralised Clearance	54
Table 46 Conditions to be verified by customs authorities – Simplified Declaration – Applicant is not holder of AEOC or AEOF Authorisation	55
Table 47 Conditions to be verified by customs authorities – Simplified Declaration – Applicant is holder of AEOC or AEOF Authorisation	55
Table 48 Conditions to be verified by customs authorities – Authorised Weigher of Bananas – Applicant is not holder of AEOC or AEOF Authorisation	55
Table 49 Conditions to be verified by customs authorities – Authorised Weigher of Bananas – Applicant is holder of AEOC or AEOF Authorisation	56
Table 50 Conditions to be verified by customs authorities – Self Assessment	56
Table 51 Conditions to be verified by the system – Self-Assessment	56
Table 52 Conditions to be verified by customs authorities – Temporary storage – Applicant is not holder of AEOC or AEOF Authorisation	57
Table 53 Conditions to be verified by customs authorities – Temporary storage – Applicant is holder of AEOC or AEOF Authorisation	57
Table 54 Conditions to be verified by customs authorities – Temporary Storage – Application is for Authorising the Use of Other Places	58
Table 55 Conditions to be verified by customs authorities – Temporary storage – Application is Request to Move Goods between Different Temporary Storage Facilities.....	58
Table 56 Conditions to be verified by customs authorities – Customs Warehousing – Applicant is not holder of AEOC or AEOF Authorisation	58
Table 57 Conditions to be verified by customs authorities – Customs Warehousing – Applicant is holder of AEOC or AEOF Authorisation	59
Table 58 Conditions to be verified by customs authorities – Inward Processing – Applicant is not holder of AEOC or AEOF Authorisation	59
Table 59 Conditions to be verified by the system – Inward Processing – Applicant is not holder of AEOC or AEOF Authorisation	59
Table 60 Conditions to be verified by customs authorities – Inward Processing – Applicant is holder of AEOC or AEOF Authorisation	60
Table 61 Conditions to be verified by the system – Inward Processing – Applicant is holder of AEOC or AEOF Authorisation	60
Table 62 Conditions to be verified by customs authorities – Inward Processing – Auxiliary check B	60
Table 63 Conditions to be verified by customs authorities – Inward Processing – Auxiliary check B	60
Table 64 Conditions to be verified by customs authorities – Outward Processing – Applicant is not holder of AEOC or AEOF Authorisation	61
Table 65 Conditions to be verified by customs authorities – Outward Processing – Applicant is holder of AEOC or AEOF Authorisation	62
Table 66 Conditions to be verified by customs authorities – End Use – Applicant is not holder of AEOC or AEOF Authorisation	63

Table 67 Conditions to be verified by customs authorities – End Use – Applicant is holder of AEOC or AEOF Authorisation.....	63
Table 68 Conditions to be verified by customs authorities – Temporary Admission – Applicant is not holder of AEOC or AEOF Authorisation.....	64
Table 69 Conditions to be verified by customs authorities – Temporary Admission – Applicant is holder of AEOC or AEOF Authorisation.....	64
Table 70 Conditions to be verified by customs authorities – Authorised Consignee – Applicant is not holder of AEO Authorisation.....	65
Table 71 Conditions to be verified by customs authorities – Authorised Consignee – Applicant is holder of AEO Authorisation.....	65
Table 72 Conditions to be verified by customs authorities – Authorised Consignee TIR – Applicant is not holder of AEO Authorisation.....	66
Table 73 Conditions to be verified by customs authorities – Authorised Consignee TIR – Applicant is holder of AEO Authorisation.....	66
Table 74 Conditions to be verified by customs authorities – Authorised Consignor – Applicant is not holder of AEO Authorisation.....	67
Table 75 Conditions to be verified by customs authorities – Authorised Consignor – Applicant is holder of AEO Authorisation.....	67
Table 76 Conditions to be verified by customs authorities – Authorised Issuer – Applicant is not holder of AEO Authorisation.....	68
Table 77 Conditions to be verified by customs authorities – Authorised Issuer – Applicant is holder of AEO Authorisation.....	68
Table 78 Conditions to be verified by customs authorities – Special Seals – Applicant is not holder of AEO Authorisation.....	69
Table 79 Conditions to be verified by customs authorities – Special Seals – Applicant is holder of AEO Authorisation.....	69
Table 80 Conditions to be verified by customs authorities – Transit Reduced Dataset – Applicant is not holder of AEO Authorisation.....	70
Table 81 Conditions to be verified by customs authorities – Transit Reduced Dataset – Applicant is holder of AEO Authorisation.....	70
Table 82 Conditions to be verified by customs authorities – Electronic transport document – Applicant is not holder of AEO Authorisation.....	71
Table 83 Conditions to be verified by customs authorities – Electronic transport document – Applicant is holder of AEO Authorisation.....	71
Table 84 Conditions to be verified by customs authorities – Regular Shipping Services – Applicant is not holder of AEOC or AEOF Authorisation.....	72
Table 85 Conditions to be verified by customs authorities – Regular Shipping Services – Applicant is holder of AEOC or AEOF Authorisation.....	72
Table 86 Levels of guarantee that can be requested, based on the type of customs debts.....	73
Table 87 Conditions to be verified by customs authorities – Comprehensive Guarantee – No reduction (any debt) – Applicant is not holder of AEO Authorisation.....	73
Table 88 Conditions to be verified by customs authorities – Comprehensive Guarantee – No reduction (any debt) – Applicant is holder of AEO Authorisation.....	73
Table 89 Conditions to be verified by customs authorities – Comprehensive Guarantee – 30% reduction (potential debt) – Applicant is not holder of AEO Authorisation.....	74
Table 90 Conditions to be verified by customs authorities – Comprehensive Guarantee – 30% reduction (potential debt) – Applicant is holder of AEO Authorisation.....	74
Table 91 Conditions to be verified by customs authorities – Comprehensive Guarantee – 30% reduction (existing debt) – Applicant is not holder of AEO Authorisation.....	75

Table 92 Conditions to be verified by customs authorities – Comprehensive Guarantee – 30% reduction (existing debt) – Applicant is holder of AEO Authorisation	75
Table 93 Conditions to be verified by customs authorities – Comprehensive Guarantee – 50% reduction (potential debts) – Applicant is not holder of AEO Authorisation	76
Table 94 Conditions to be verified by customs authorities – Comprehensive Guarantee – 50% reduction (potential debts) – Applicant is holder of AEO Authorisation	76
Table 95 Conditions to be verified by customs authorities – Comprehensive Guarantee – Guarantee waiver (potential debts) – Applicant is not holder of AEO Authorisation.....	77
Table 96 Conditions to be verified by customs authorities – Comprehensive Guarantee – Guarantee waiver (existing debts) – Applicant is holder of AEO Authorisation	77
Table 97 Conditions to be verified by customs authorities – Deferment of Payment – Applicant is (not) holder of AEO Authorisation	78
Table 98 Conditions to be verified by customs authorities – Customs Valuation – Applicant is not holder of AEO Authorisation.....	78
Table 99 Conditions to be verified by customs authorities – Customs Valuation – Applicant is holder of AEO Authorisation.....	79
Table 100 Overview of time limits for different types of extension within the Take Decision process	89
Table 101 Time limit to provide agreement or objections	96
Table 102 Time limit to find an agreement.....	97
Table 103 Summary of the consultation per Authorisation type.....	98
Table 104 Reasons for amendment of the authorisation	112
Table 105 Reasons for annulment of the decision.....	116
Table 106 Reasons for revocation of the authorisation	120
Table 107 Reasons for re-assessment of the authorisation.....	124
Table 108 Situations where the RTBH applies	127

1 INTRODUCTION

1.1 OBJECTIVE OF THIS DOCUMENT

The main objective of this document is to create a business user guide of the Customs Decisions system. It intends to provide documentation that will be used by the end-users of the Customs Decisions Management System (CDMS) and of the EU Trader Portal (EU TP), in order to support them in their understanding of the Customs Decisions business.

1.2 SCOPE

The scope of this document is to present the details of the Customs Decision business, which will enable the reader to become familiar with the Customs Decision business concepts.

The document does not have any legal bindings force as its purpose is to provide added value to the Customs Decision system users.

1.3 INTENDED AUDIENCE

This document is intended for readers with various backgrounds and operational roles within the Customs Decisions related system domain. They may be:

- EU national administrations;
- EU Officials;
- Customs officers within EU – as users of the CDMS application;
- EU Trade Community – as users of the EU TP application.

1.4 STRUCTURE OF THIS DOCUMENT

The present document contains the following chapters:

- **Chapter 1: Introduction** – provides an introduction to the present business user guide;
- **Chapter 2: Reference and applicable documents** – lists all the reference and applicable documents;
- **Chapter 3: Terminology** – describes the acronyms and the definitions used in this document;
- **Chapter 4: Change Log** – describing the changes in the different versions;
- **Chapter 5: Customs Decisions System – Scope and Architecture** – presents a high-level overview of the business as well as the system and its underlying components;
- **Chapter 6: Accept Application** – presents the process executed as from the lodging of an application by a trader, until its acceptance by the customs authorities;
- **Chapter 7: Take Decision** – describes the different steps performed in order for the customs authorities (including the consulted MS(s)) to decide to grant the authorisation;
- **Chapter 8: Manage Adjustments** – presents how an applicant can implement adjustments in his application, before it is granted;

- **Chapter 9: Additional Information** – introduces the way a customs officer can request additional information to the trader applying for an authorisation;
- **Chapter 10: Extend Time Limit** – details the reasons and circumstances under which the time limit to take a decision can be extended;
- **Chapter 11 and 12: Consult Involved MS (1) and Consult Involved MS (2)** – describes the communication between the decision-taking customs authorities and the involved MS(s) entailed when feedback from the latter is required;
- **Chapter 13: Withdrawal** – explains how a request to withdraw an application can be managed;
- **Chapter 14: Right to Appeal** – exposes how a trader can appeal against any decision made by the customs authorities;
- **Chapter 15: Suspend** – set forth the processes aiming at suspending an authorisation;
- **Chapter 16: Amend** – lays down the process aiming at amending an authorisation;
- **Chapter 17: Annul** – explains the process aiming at annulling an authorisation;
- **Chapter 18: Revoke** – specifies the process aiming at revoking an authorisation;
- **Chapter 19: Re-Assess** – presents the process aiming at re-assessing an authorisation;
- **Chapter 20: Right to be heard** – defines how a trader can provide his point of view on any decision intended on his (future) authorisation.

With the exception of **Chapter 1** to **Chapter 5** each of the chapters contains at least the following sections:

1. **Stakeholders involved in the process:** which lists the actors having a role in the process (it is worth noting that the role can be “passive”, i.e., the actor might simply receive a notification not requiring an action from his side);
2. **Business:** the section presents the objectives of the process depicted in the document, its business flow and how it can be achieved by the stakeholders.

1.5 DOCUMENT CONVENTIONS

Reference documents are shown in brackets [].

2 REFERENCE AND APPLICABLE DOCUMENTS

2.1 REFERENCE DOCUMENTS

Ref.	Title	Reference	Version	Date
R01	EU Customs Functional Requirement BPM Report for Customs Decisions	SC10-QTM004- DLV-004-5.5-42-3-9 – EU Customs Functional Requirement BPM Updates for Customs Decisions	1.00	21/05/2019

Table 1: Reference documents

2.2 APPLICABLE DOCUMENTS

Ref.	Title	Reference	Version	Date
A01	Framework Contract	TAXUD/2013/CC/124	N/A	11/11/2013
A02	Specific Contract n° 10	TAXUD/2015/DE/135	N/A	14/09/2015
A03	Framework Quality Plan	CUSTDEV3-FQP	1.00	30/04/2015
A04	SC10-020 - Update of CD System Business User Materials and End-User Guides	SC10-QTM020	1.10	20/04/2020

Table 2: Applicable documents

3 TERMINOLOGY

3.1 ABBREVIATIONS AND ACRONYMS

For a better understanding of the present document as well as the core documents of the business user guide, the following table provides a list of the principal abbreviations and acronyms used.

Abbreviation/Acronym	Definition
AEO	Authorised Economic Operator
AEOC	Authorised Economic Operator for Customs Simplifications
AEOF	Combined AEOC and AEOS
AEOS	Authorised Economic Operator for Safety/Security
BPM	Business Process Model
CCN2	Common Communication Network 2
CD	Customs Decision(s)
CDMS	Customs Decisions Management System
CDS	Customs Decisions System
CNP	Communication, Notification and Publication
CO	Customs Officer
COUI	Customs Officer User Interface
CRS	Customs Customer Reference Services
DA	Delegated Acts
DG TAXUD	Directorate-General Taxation and Customs Union
DTCA	Decision-Taking Customs Authority
ECS	Export Control System
EORI	Economic Operators Registration and Identification
EU	European Union
FQP	Framework Quality Plan
GAAP	Generally Accepted Accounting Principles
IA	Implementing Acts
ICS	Import Control System
ISO	International Organization for Standardization
IT	Information Technology
MS	Member State(s)
N/A	Not Applicable
NA	National Administration
NCTS	New Computerised Transit System
RSS	Regular Shipping Service

Abbreviation/Acronym	Definition
RTBH	Right to be heard
SfA	Submitted for Acceptance
SfI	Submitted for Information
SfR	Submitted for Review
TIR	Transports Internationaux Routiers
TP	Trader Portal
UCC	Union Customs Code, also referred to in this document as the Code
UUM&DS	Uniform User Management and Digital Signatures
XML	eXtensible Markup Language

Table 3: Abbreviations and acronyms

4 CHANGE LOG

This section introduces the list of changes applied onto the business user guides.

Document version	Subdocument / process	Change
2.10	Cover	Section 4: addition of Change log
	Scope and architecture	Section 1.3: update considering 02/10/2017 as a past date
		Section 1.7.3: addition of DG TAXUD website link
		Section 1.7.4.1: removal of role "Create Customs Application"
		Section 1.7.4.2: addition of DG TAXUD website link
		Section 1.9: addition of note specific for code 2
	Accept Application	Section 1.10: addition of note specific to "Application is rejected"
		Section 2.2.1: addition of explanation of the "free characters"
	Take Decision	Section 2.2.2: update table 1, considering values used in the system
		Section 3.2.3: addition of explanation of the "free characters"
	Consult MS 1	Section 7.2: update time limit for consultation
	Suspension	Section 11.2: addition of the note related to status change
	Amendment	Section 12.2: addition of the note related to status change
		Section 12.2: revision of the note related to amendment of vessels/ports of call
	Annulment	Section 13.2: addition of the note related to status change
Revocation	Section 14.2: addition of the note related to status change	
	Section 14.2: update of the time limit (1 year) during which the trader cannot apply for the same decision	
3.10	Cover	Section 4: addition of an entry in the Change Log table
	Scope and architecture	Section 1.1: Context description revision
		Section 1.3: Planning updated
		Section 1.7.4: new roles added
	Accept Application	Section 2.2.2: clarification regarding the passive acceptance of an application
		Section 2.2.3: addition of note related to the additional information request
		Section 2.3: addition of a result check for each CDT
	Take Decision	Section 3.2: addition of note regarding time-limit expiry to take decision and review of the result check for each CDT
		Section 3.2.3: addition of a note regarding the task validation
	Consult MS 1	Update of the document title
		Section 7.2: update of the authorisation types for which consultation (type I) is applicable
	Consult MS 2	Update of the document title
Section 8.2: update of the authorisation types for which consultation (type I) is applicable		

	Amend	Section 12.2: update of the whole document to include the consultation and minor amendment. Note regarding the task validation has been added.
	Annul	Section 13.2: addition of a note regarding the task validation
	Revoke	Section 14.2: addition of a note regarding the task validation
4.00	All	Implementation of review comments, minor rewording and corrections
	Cover	Removal of the review table
	Consult MS 2	Introduction of section 8.3
4.10	All	Implementation of the comments following MS review.
	Scope and Architecture	Introduction of a "Validation" section.

5 CUSTOMS DECISIONS MANAGEMENT SYSTEM – SCOPE AND ARCHITECTURE

5.1 INTRODUCTION

For the first time in the functioning of the Customs Union, EU wide decisions are established (i.e. decisions which are valid and recognised in all or several MS at the same time).

From now on, a uniform approach in the application and decision-taking process across the EU and a unique EU Trader Portal are aimed to be used by economic operators to access a trans-European IT system, namely the Customs Decisions IT system (“CDS”).

Customs decisions are decisions taken by competent customs authorities on requests made by the economic operators. The range of possible decisions is wide and covers the deferment of payment of customs duties, administrative simplifications, customs classification of imported products, and more. The information concerning customs decisions will ultimately be used by the customs declaration systems, transactions systems (ICS, NCTS, ECS) and by the national customs risk management systems.

The Code (UCC), supported by its Delegated and Implementing Acts (UCC DA and UCC IA), establishes the principle that all communication must be electronic and allows for paper based procedures only in defined exceptional cases. The Customs Decisions IT system encompasses the detailed IT implementation of this principle.

With the UCC, the legal basis is also provided to ensure a uniform approach to the processes related to customs decisions (from the initial requests or applications to the final granting of the authorisations) and to have the customs decisions managed and stored in a trans-European IT system. The **Customs Decisions IT system** is a hybrid system, composed of a central IT system and optional national IT systems. The central IT system allows MS who have no national systems to consolidate all Customs Decisions applications and authorisations in an electronic format in a single repository which is accessible by all MS. MS that implement national systems publish status information for the applications and authorisations processed in their national IT systems to the central IT system, thus assuring centralised monitoring of the totality of the customs decisions activity in the EU.

The central IT system – the **central Customs Decisions Management System (CDMS)** - contains a communication module which permits the consultation of several MS, thus allowing the communication between the central system and one or more national systems.

All taken decisions (and any changes to their status) are made available in the CRS component of the central IT system.

The **Customs Customer Reference Services (CRS)** repository stores all taken decisions. It provides a single database in the EU that stores all authorisations delivered in the EU. The central and national Customs Decisions Systems (CDS) must use it to store all taken decisions.

The Customs Decisions IT system is supported by an **EU Trader Portal (TP)**, which is the focal point for traders and their representatives (as defined in Art. 10 IA). This portal gives access to all European traders (over 3.000.000 companies) requiring a customs decision for their activities within the EU. Through this portal, the economic operators are able to lodge applications, to monitor the status of their application, to carry out any follow up task (e.g. amendment), to have an overview of the decisions granted or the decisions being processed and to manage their granted decisions.

The section 5.7 presents a more detailed description of the different components, including the relations linking them.

5.1.1 LEGAL REFERENCES

The Union Customs Code (Art. 6, 16, 22, 23 UCC)

The Union Customs Code (UCC) was adopted on 9 October 2013 as Regulation (EU) No 952/2013 of the European Parliament and of the Council.

The UCC Delegated Act (Art. 11-18 DA, Annex A)

The UCC Delegated Act was adopted on 28 July 2015 as Commission Delegated Regulation No 2015/2446.

The UCC Implementing Act (Art. 10 IA, Annex A)

The UCC Implementing Act was adopted on 24 November 2015 as Commission Implementing Regulation No 2015/2447.

The UCC Work Programme

The Work Programme relating to the development and deployment of the electronic systems provided for in the UCC was adopted on 13 December 2019 by Commission Implementing Decision (EU) 2019/2151.

5.1.2 CONTEXT DESCRIPTION

Union Customs Code general information can be found on the Europa website:


https://ec.europa.eu/taxation_customs/business/union-customs-code_en

As displayed in Figure 1, this page notably gives some insight about the UCC in the form of:

- Guidance documents;
- EU Customs BPM.

Home
Business
Citizens
Customs
Taxation
Online services
About

Union Customs Code



The Union Customs Code (UCC) is a key element of the ongoing actions to modernise EU customs. It provides a comprehensive framework for customs rules and procedures in the EU customs territory adapted to modern trade realities and modern communication tools. The Union Customs Code aims at a paperless and fully automated customs union. To achieve that objective, the Commission and the Member States have to upgrade some existing electronic systems and introduce some new ones for the completion of all customs formalities. The UCC entered into force on 1 May 2016, but some transitional arrangements still apply, most notably because not all of the electronic systems to deal with formalities are in place yet. [Read More](#)

NEWS | 10 JANUARY 2020

UCC Work Programme Progress Report

Commission publishes a report on the progress in developing the electronic systems provided for under the Union Customs Code.

See more >

UCC - Legislation

- The UCC Legislation
- The Union Customs Code
- The UCC Delegated Act
- The UCC Implementing Act
- The UCC Transitional Delegated Act
- The UCC Work Programme

UCC - Work Programme

- UCC Work Programme
- Planning of the electronic systems defined in the UCC WP
- Further information about the individual projects and their scope
- UCC Work Programme Progress Report

UCC BPM

- EU Customs BPM Approach
- EU Customs BPM in ARIS BP
- EU Customs BPM User Guide
- VACD Notation
- BPMN 2.0 Notation

EU Customs Data Model (EUCDM)

- EU Customs data model repository in native GEFEG FX format (proprietary format recommended by the WCO, subject to licence obligations)
- EU Customs data model html publication

UCC eLearning Programme

National customs administrations

Contact list.

UCC - Guidance documents

- General Guidance on Customs Decisions
- Data Integration and Harmonisation (DIH)
- Authorised Economic Operators (AEO)
- Binding Tariff Information
- Binding Origin Information (BOI)
- Valuation
- Debts and Guarantees
- Import and Entry
- Simplifications
- Transit and Customs Status
- Special Procedures
- Export
- Customs representation
- Report on the Implementation of the UCC

UCC - Q&A

Figure 1 - UCC dedicated website - Homepage

5.1.3 EU CUSTOMS BPM

Business processes depicted in the UCC and its Delegated and Implementing Acts (DA and IA respectively) have been modelled. A final publication of the “High Level and Business Requirements” is available for consultation and information. This BPM publication can be directly accessed through the following link:

<https://itsmtaxud.europa.eu/businesspublisher/login.do?login=anonymous&password=anonymous>

On this platform, the path to access the BPMs referring to Authorisations / Decisions Management is the following:

Taxud Folder Structure > EU_Customs > Customs Business Processes > 02_CBP L2-L3 HL and Business Requirement BPM > Enabling Business Domains > Authorisations / Decisions Management.

The navigation tree is depicted in Figure 2.

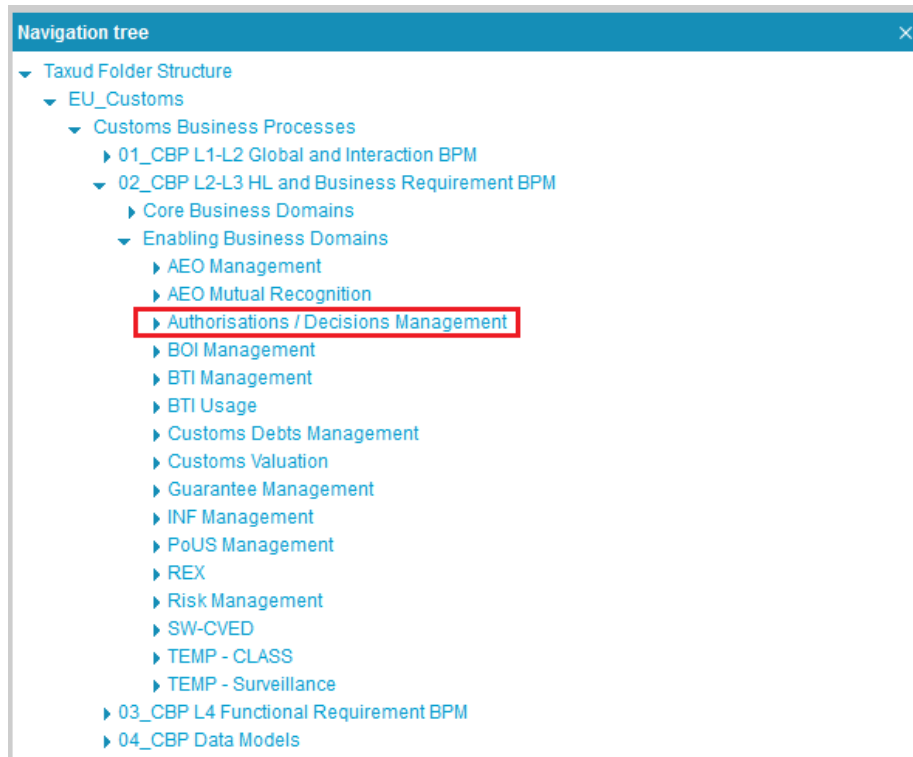


Figure 2 - Navigation tree to Authorisations / Decisions Management

5.2 ADVANTAGES OF THE CDS

The use of the Customs Decisions system leads to several advantages.

First, only one trans-European system (CDS) is used to deal with the 22 applications/authorisations. This greatly simplifies the applications/authorisation management and it enables all customs authorities “to act as one”.

Another advantage consists in the harmonisation of the procedures of the applications/authorisations management and of the data requirements. These harmonised procedures are defined by the EU Customs BPM.

Last, the use of the unique system EU Trader Portal (as defined in Art. 10 IA) for authentication and access for economic operators (UUM&DS) leads to a better efficiency for the economic operators to interact with the customs authorities.

5.3 PLANNING

The GO LIVE for the new Customs Decisions system was on the 2 October 2017. Since that moment on, all the exchanges of information such as applications or authorisations shall be made using the Customs Decision system (Art. 6(1) UCC). Consequently, no paper-based applications are being processed anymore.

The period between 2 October 2017 and 1 May 2019 allowed the re-assessment of existing (paper-based) authorisations and their insertion in the system.

From the 29th of June 2020, the version 1.24 of the Customs Decision System (CDS) is in production. This version is aligned with the legislation in force.

Figure 3 displays the timeline of these operations.

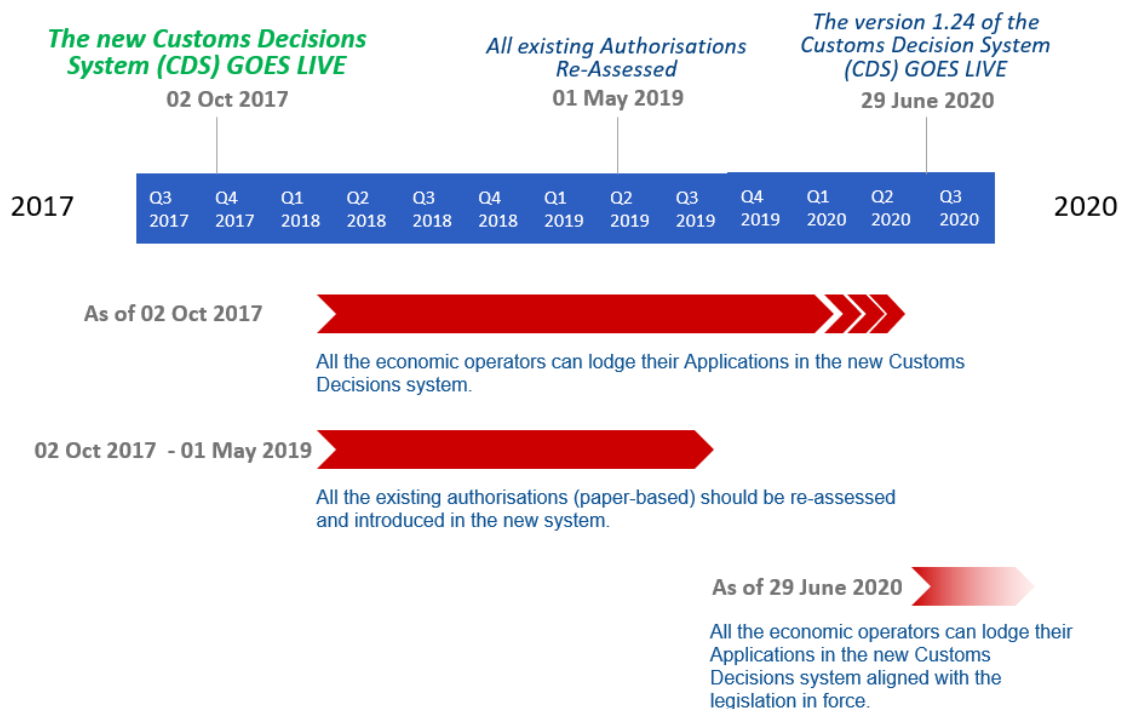


Figure 3 - Operations timeline

5.4 SCOPE

The Customs Decisions system is aimed to handle the authorisations in a unique way using the same electronic information system.

Annex A of the Commission Delegated Regulation lists all possible authorisation and decision types for which a customs decision can be granted. However, it is worth noting that only 22 of them are covered by the Customs Decisions system (listed in section 5.8). The following authorisations are not in the scope of the CDS:

- AEOC: Authorisation for the status of Authorised Economic Operator - Customs simplifications;
- AEOS: Authorisation for the status of Authorised Economic Operator - Security and safety;
- AEOF: Authorisation for the status of Authorised Economic Operator Customs simplifications/Security and safety;
- BOI: Decision relating to Binding Origin Information;
- BTI: Decision relating to Binding Tariff Information;
- REM: Decision for the remission of the amounts of import or export duty;
- REP: Decision for the repayment of the amounts of import or export duty.

AEO authorisations and BTI decisions keep being maintained in their dedicated systems.

5.5 DEFINITIONS

Table 4 lays down the different definitions used throughout the business user guide.

Term	Definition
Applicant	A person who applies to the customs authorities for a decision (BPMs).
Application	A formal request to be granted a customs decision, submitted to the customs authorities.
Authorisation	Act by the customs authorities that pertains to the customs legislation giving a ruling on a particular case, and having legal effects on the person or persons concerned (Art. 5(39) UCC).
Consulted customs authority	Any Member State that has been requested by the DTCA to contribute to a decision process regarding an application or an existing decision through the provision of information, examination of criteria or any other means.
Customs Authority	Customs administrations of the Member States responsible for applying the customs legislation and any other authorities empowered under national law to apply certain customs legislation. (Art. 5(1) UCC).
Customs decision	Synonym of Authorisation, in this context.
Decision-taking customs authority	Customs authority competent for 1) taking the decision and 2) managing the decision.
Economic operator	A person who, in the course of his or her business, is involved in activities covered by the customs legislation (Art. 5(5) UCC). In this context, also called “trader”.
Holder	A person to whom a decision is issued. This can also refer to the representative of the holder (BPMs).
Involved Member State	Any Member State directly affected by a decision.
Multi-MS decision	Decision or authorisation that has impact in more than one MS (Art. 10(1) IA).
Single-MS decision	Decision or authorisation that has impact in only one MS.
Time limit to take decision	Period of time during which the customs officer must decide to grant (or not) the authorisation for which the trader has applied.

Table 4 - Definitions

5.6 STAKEHOLDERS

This section aims at listing the different stakeholders who represent the final users of the Customs Decisions system.

Users of the **Trader Portal**:

- The **trader**: as described in section 5.2, the trader is also called the “economic operator”, the “applicant” or the “holder” in this context;
- The **representative** is a person who can act on behalf of a trader. It is worth noting that indirect representation is also possible. In other words, a representative can **mandate** another user who will thus be empowered to act on his behalf.

Users of the **CDMS**:

- The **customs officer of the decision-taking customs authority (DTCA)** is the customs officer in charge to:
 - Accept (or not) the applications that have been submitted to the customs office;
 - Take the decision to grant (or not) the authorisations that have been submitted to the customs office;
 - Manage the granted authorisations.
- The **customs officer of a consulted customs authority** is the customs officer of a consulted customs authority, in charge of providing feedback upon a consultation request.
- The **customs officer of an involved Member State**: is a customs officer who can read and/or provide information about authorisations for which his or her country is involved.

The traders and the representatives use a Trader Portal to manage their applications and authorisations (Art. 10 IA). The Trader Portal can be either a national Trader Portal (NA TP) or the European Union Trader Portal (EU TP).

The customs officers use a Customs Decisions Management System to manage applications and authorisations. It can be either a national Customs Decisions Management System (NA CDMS) or the European Union Customs Decisions Management System (EU CDMS).

5.7 ARCHITECTURAL OVERVIEW OF THE CDS COMPONENTS

5.7.1 COMPONENTS

As indicated in the introduction of this section, the Customs Decisions IT system is a hybrid system, composed of a central system, and optional national systems.

The overall system is thus composed of several components, some of them being national entities, others being EU / central entities. Figure 4 presents a high-level overview of this architecture as well as potential flows of information (which will be detailed later).

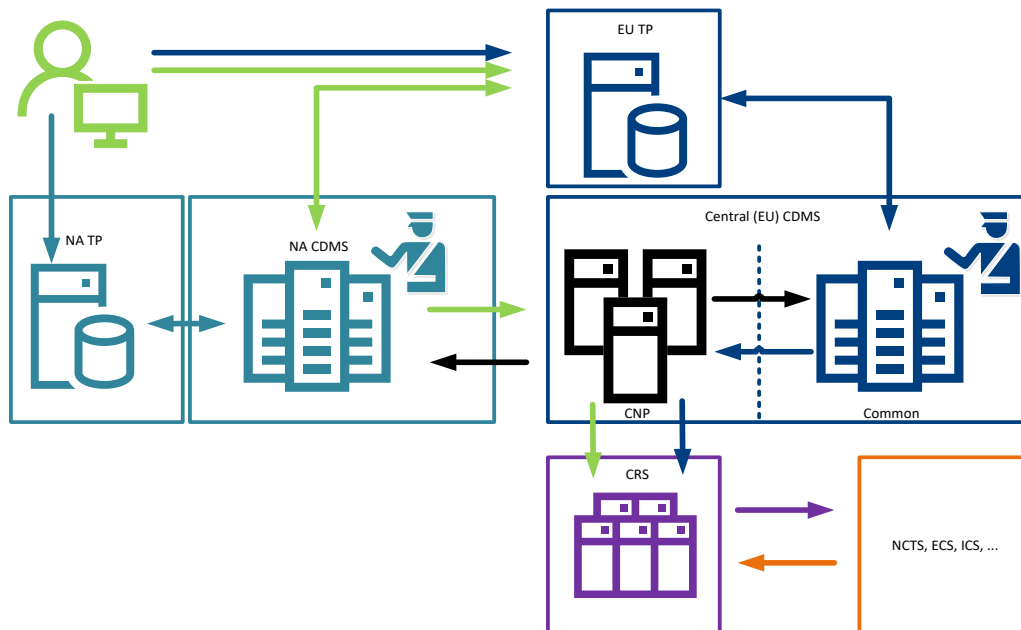


Figure 4 High Level Architecture of the Customs Decisions system

Here is the list of the different elements composing the overall architecture:

Central components:

EU TP: EU Trader Portal. It can communicate with:

- **EU CDMS;**
- **NA CDMS.**
- **Central (EU) CDMS:** Central Customs Decisions Management System. It can be decomposed into:
 - **Common part:** In charge of handling the different processes (e.g. Amendment, Revocation, etc.). It communicates with:
 - **EU TP;**
 - **CNP module** (Communication, Notification and Publication).
 - **CNP module:** Communication, Notification and Publication module. It is in charge of communicating with the national CDMS and CRS. It thus communicates with:
 - **Common module of CDMS;**
 - **NA CDMS** (hybrid approach);
 - **CRS.**
- **CRS:** Customs Customer Reference System. It records all authorisations – so that they can be accessed by external (to CD systems) tools (NCTS, ICS, ...). It is also the place where the results of the processes are recorded (e.g. Annulment of the customs decision, etc.). This module communicates with:
 - **CNP module of the EU CDMS;**
 - **External applications** (NCTS, ECS, ICS).

National components:

- **NA TP:** National Trader Portal. It communicates with:
 - o **NA CDMS.**
- **NA CDMS:** National Customs Decisions Management System. It can communicate with:
 - o **NA TP;**
 - o **CNP module of the EU CDMS** (hybrid approach).

The following sections detail how the systems can effectively be used and accessed by the different users.

5.7.2 STRATEGIES

As already described, MS may decide to use either the EU applications or to develop their own.

In order to understand the different possible flows and the correlation between the aforementioned components, the following paragraphs describe where the trader can apply for a customs decision, depending on the strategy that has been followed by his or her country.

Three strategies have been defined: the central approach, where the MS uses only the EU applications; the national approach, where the MS only uses its own applications; or the hybrid approach where a combination of national and EU applications is used.

5.7.2.1 Strategy 1: Central Approach

In case the MS decides to follow the central approach, all applications must be submitted via the EU Trader Portal. The decision to grant or not the authorisation, as well as the management of the authorisation is then performed in the central CDMS. The central approach is depicted in Figure 5.

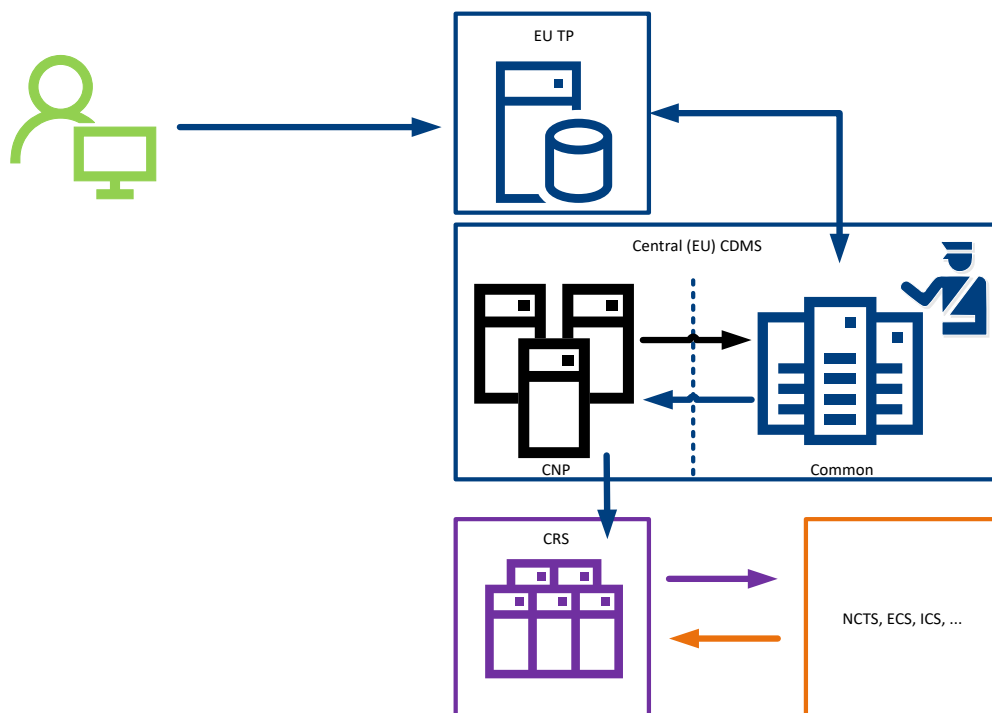


Figure 5 Central approach

All the information (single and multi-MS decisions) is copied to CRS and is accessible to the external services and applications that would require the authorisations (when granted).

5.7.2.2 Strategy 2: Central and National CDMS

When a MS has its own CDMS and TP applications and when it decides to follow the “Central and National CDMS” approach, the application must be lodged in the national TP and the authorisation must be managed in the national CDMS only in case the authorisation is aimed to be single-MS (the decision is thus not published in CRS).

All multi-MS decisions must still be submitted to the EU TP only. The same approach as for the “Central Approach” strategy thus applies.

The “Central and National CDMS” approach is depicted in Figure 6.

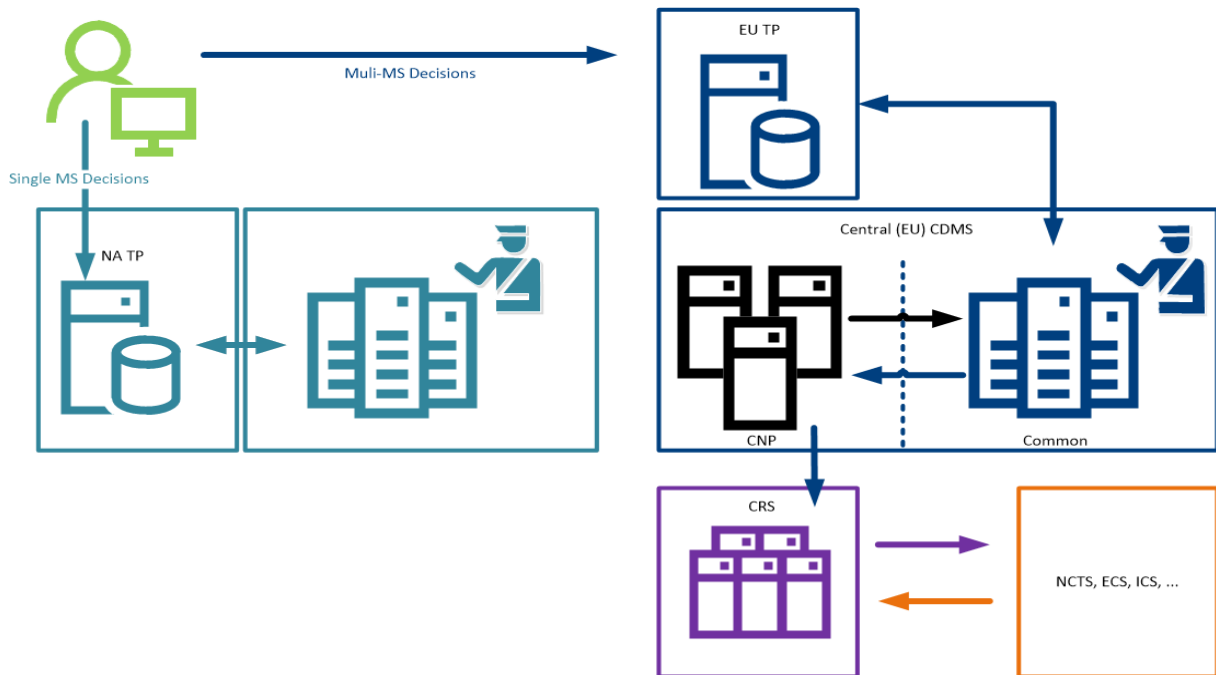


Figure 6 Central and National CDMS

5.7.2.3 Strategy 3: Hybrid Approach

If the MS opts for a hybrid approach, the economic operators are free to choose whether they will apply through the national TP or via the EU TP. In both cases, the Trader Portal will communicate directly, and only, with the national CDMS. The hybrid approach is depicted in *Figure 7*.

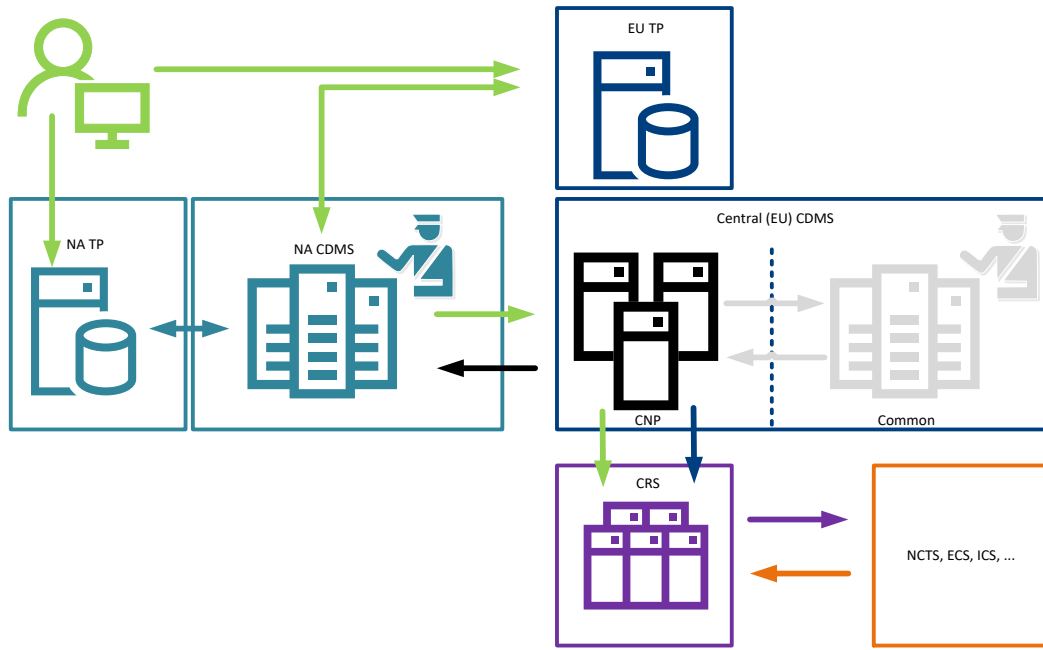


Figure 7 Hybrid approach

For single-MS decision, it is up to the MS to decide what TP is to be used. Furthermore, the MS decides whether the decisions are to be published to CRS or not.

For multi-MS decision, the EU TP is to be used.

The national CDMS then communicates with the central CDMS via its CNP module.

It must be noted that a MS using the hybrid approach must use it for all customs decisions. In addition, all communications related to a given decision must be handled via the same portal.

5.7.3 EXAMPLES

Here below are listed some situations on how the actors could interact with the IT system:

- As an economic operator of Portugal, desiring a multi-MS decision (Portugal is using the central approach). I fill in the application in EU TP. The PT customs officer will manage the application in the central CDMS. The authorisation will be published in CRS.
- As an economic operator of Portugal, desiring a single-MS decision (Portugal is using the central approach). I fill in the application in EU TP. The PT customs officer will manage the application in the central CDMS. The authorisation will be published in CRS.
- As an economic operator of Germany, desiring a multi-MS decision (Germany is using the central approach for multi-MS decision). I fill in the application in EU TP. The DE customs officer will manage the application in the central CDMS. The authorisation will be published in CRS.
- As an economic operator of Germany, desiring a single-MS decision (Germany is using the national approach for single-MS decision). I fill in the application in National TP. The DE

customs officer will manage the application in the national CDMS. The authorisation will not be published in CRS.

- As an economic operator of France, desiring a multi-MS decision (France is using the hybrid approach). I fill in the application in the national TP or in the EU TP. The FR customs officer will manage the application in the national CDMS. The authorisation will be published in CRS.

The full list of choices made by Member States is accessible on DG TAXUD website: https://ec.europa.eu/taxation_customs/business/customs-procedures/customs-decisions_en.

5.7.4 HOW TO ACCESS THE APPLICATIONS?

5.7.4.1 Central CDMS

Customs officers must be identified by the CCN2 infrastructure. CCN2 users are linked to a specific Member State. The identification of users and the assignment of their user roles are under the responsibility of the corresponding Member State using the CCN2 tools. Customs officers will access the CDMS IT application user interface via CCN2.

Customs officers can only query, consult and/or modify information related to the applications, authorisations and consultations for which their Member State is respectively involved, consulted or DTCA. They will also receive notifications in the Customs Officer User Interface related to these applications, authorisations and consultations.

Access control to application functionalities is further authorised based on their user roles. User roles are defined based on the organisation services and authorise access to the functionalities required for the execution of the required IT tasks. A user role provides authorisation for all information owned by the customs officer's Member State. Additional roles could be granted to provide read-only or modification access to application and authorisation information.

Table 5 lists the different roles that are available in CDMS (it is worth noting that security roles are also defined at CCN2 level. There is a one-to-one mapping between the CDMS COUI (Customs Officer User Interface) roles and the CCN2 roles. In both environments, the role name is similar¹ and the business description is identical).

One customs officer can be granted several roles.

CDMS Role Name	Business Description
Consultation	The COUI users must be granted this role to have read-only access on applications/authorisations in the COUI. The user will be able to query and view all types of business data managed in the applications. The COUI users will be limited to view the Consultations assigned to their own DTCA.
Accept Customs Applications	The COUI users must be granted this role to execute the Accept Application process. This process is initiated upon the receipt of an application form including supplementary documents, if this is required. The COUI users will be authorised to Accept Customs Applications for their own DTCA using the COUI.
Take Customs Decisions	The COUI users must be granted this role to execute the Take Decision process. This process starts when an application has been accepted during the Accept Application process. The COUI users will be authorised to Take Customs Decisions for their own DTCA using the COUI.
Re-Assess Customs	The COUI users must be granted this role to execute the Re-assess Decision process. This process starts in the following cases: - When information is received from the holder which may influence the continuation or the

¹ The CCN2 role name can be obtained by concatenating "CCN2.Role.CDMS." with the CDMS role name stylised as Camel case. For example, the CCN2 equivalent of CDMS role named "Accept Customs Application" is "CCN2.Role.CDMS.AcceptCustomsApplication".

CDMS Role Name	Business Description
Authorisations	<p>content of the decision;</p> <ul style="list-style-type: none"> - When the customs officer has registered an Intention to Re-assess; - When information to re-assess the decision is received from another authority. <p>The COUI users will be authorised to Re-assess Customs Authorisations for their own DTCA using the COUI.</p>
Suspend Customs Authorisations	<p>The COUI users must be granted this role to execute the Suspend Decision process. This process starts in the following cases:</p> <ul style="list-style-type: none"> - When Authority has sufficient reasons to believe that the decision needs to be revoked, amended or annulled; - When Re-assessed decision requires the suspension of the decision; - When the holder submitted a suspension request with measures and period of time to take these measures, the process will start for the decision-taking customs authority; - When Authority considers that fulfilment of the conditions laid down for the decision or compliance with the obligations imposed under that decision may be ensured by measures to be taken by the holder of the decision. <p>The COUI users will be authorised to Suspend Customs Authorisations for their own DTCA using the COUI.</p>
End Suspension	<p>The COUI users must be granted this role to execute the End Suspension process. This process starts in the following cases:</p> <ul style="list-style-type: none"> - When the time limit to identify conditions for annulment, revocation or amendment expires; - When a suspended decision does not fulfil the conditions to be revoked, annulled or amended; - When the time limit to establish whether measures fulfil conditions or comply with obligations expires; - When the holder has taken, to the satisfaction of the decision-taking customs authority, the necessary measures to fulfil the conditions or complies with obligations; - When the amendment to suspended decision has taken effect. <p>The COUI users will be authorised to End Suspension for their own DTCA using the COUI.</p>
Amend Customs Authorisations	<p>The COUI users must be granted this role to execute the Amend Decision process. This process starts in the following cases:</p> <ul style="list-style-type: none"> - When the holder of the Authorisation wishes to amend an authorisation, he can submit a request for an amendment to the decision-taking customs authority; - When one or more conditions for an authorisation were not or are no longer fulfilled, or when a decision does not conform with the legislation in force, the customs officer registers the reasons for the intention to amend the certain decision. <p>In addition, the customs officer will register the intended amendment. This refers to the actual values in the customs decisions that he wants to change:</p> <ul style="list-style-type: none"> - When the 'Re-assess decision', 'Suspend Decision' or 'Annul Decision' process ends and amendment is required, the Amend Decision process is triggered. <p>The COUI users will be authorised to Amend Customs Authorisations for their own DTCA using the COUI.</p>
Revoke Customs Authorisations	<p>The COUI users must be granted this role to execute the Revoke Decision process. This process starts in the following cases:</p> <ul style="list-style-type: none"> - When the customs officer establishes that a revocation is required, the customs officer registers the intention to revoke the authorisation into the Customs Decisions system; - When the 'Annul Decision', 'Re-assess Decision' or 'Suspend Decision' process ends and revocation is required; - When the holder of an authorisation submits a request to revoke the authorisation. <p>The COUI users will be authorised to Revoke Customs Authorisations for their own DTCA using the COUI.</p>
Annul Customs Authorisations	<p>The COUI users must be granted this role to execute the Annul Decision process. This process starts in the following cases:</p> <ul style="list-style-type: none"> - When the customs officer identifies that the decision no longer conforms with the customs legislation, or when it has been based on incorrect / incomplete applicant information or when the result of a re-assessment indicates that the decision needs to be annulled;

CDMS Role Name	Business Description
	- When the result of a re-assessment or a suspension indicates that the decision needs to be annulled, the customs officer registers the intention to annul the decision. The COUI users will be authorised to Annul Customs Authorisations for their own DTCA using the COUI.
Handle Consultation Requests	The COUI users must be granted this role to handle consultation requests as a consulted Member State during a Take Decision process. The COUI users will be authorised to Handle Consultation Requests from other Member States assigned to their own DTCA using the COUI.
Consult Member States	The COUI users must be granted this role to consult a Member State during the Take Decision process, the Reassess Decision process. The COUI users will be authorised to Consult Member States for their own DTCA using the COUI.
Create Customs Authorisations	The COUI users must be granted this role to give an authorisation following the acceptance of an application. The COUI users will be authorised to Create Customs Authorisations for their own DTCA using the COUI.
Manage Customs Authorities Customers	The COUI users must be granted this role to add new associations between customs officers and customs authority. The COUI users will be authorised to Manage Customs Authorities Officers that belong to a given DTCA of their Member State.
Assign Human Tasks	The COUI user must be granted this role to assign tasks to other users. The COUI users will be authorised to assign tasks to user of their own DTCA using the COUI.
Manage Customs Authorisations	The COUI user must be granted this role to proceed with the human task from the Expiry of Time Limit to Take Decision (Acknowledgment) Page and consequently terminate the Take Decision Process.
Validate Human Tasks	The COUI user with this role can access the validation block.

Table 5 CDMS Roles

5.7.4.1.1 Validation

Before proceeding with the last human task of the key processes hereunder listed:

- Grant Decision;
- Amend Decision;
- Revoke Decision;
- Annul Decision.

The final decision taken by the usual Customs Officer will need to be confirmed by a user having the "Validate Human Task" role as well as the appropriate role for the relevant human task before being effective. As a follow-up of the validation either the usual Customs Officer will need to revise the decision (or some parts of it) before asking again for validation or, in case the decision is validated, the decision will be directly effective. This mechanism ensures that the four eyes principles is respected before taking a final decision.

5.7.4.2 EU Trader Portal

Economic operator users must be identified by the UUM&DS system, a federated user management system at trans-European level. The identification of users and their relationship to economic operators in UUM&DS is under the responsibility of the Member States using their national economic operator user management system. Economic operator users can access the Trader Portal via the Internet.

Economic operator users or representatives can only query, consult or modify information related to their respective applications and authorisations.

Within EU Trader Portal, some roles have also been defined for the users.

EU TP Role Name	Business Description
Customs Decisions consultative profile	Can view common Trader Portal components, as well as view information related to the management of Customs Decisions applications and authorisations.
Customs Decisions administrative profile	Can view common Trader Portal components, as well as view and enter information related to the management of Customs Decisions applications and authorisations.
Customs Decisions executive profile	Can view common Trader Portal components, as well as view, enter and submit information related to the management of Customs Decisions applications and authorisations.

Table 6 EU TP Roles

Depending on the MS, the economic operators can be represented or not (first and second level of delegation). In order to know whether your MS offers such a possibility, please refer to the section "How can I access the system?" of the Customs Decisions webpage of DG TAXUD website: https://ec.europa.eu/taxation_customs/business/customs-procedures/customs-decisions_en.

5.7.4.3 National Application

In order to connect to the national applications, please refer to your national authorities.

5.8 TYPE OF AUTHORISATIONS

The authorisations that can be granted through the Customs Decisions system have been classified into five groups – depending on their types.

To each type of authorisation is assigned a unique type code. Table 7 lists these codes and the grouping of the authorisations.

Authorisation Type	Code	
Placing Goods under a Customs Procedure and Temporary Storage		
Authorisation for making a customs declaration through an entry of data in the declarant's records, including for the export procedure		EIR
Authorisation for centralised clearance		CCL
Authorisation to use simplified declaration		SDE
Authorisation for the status of authorised weigher of bananas		AWB
Authorisation for self-assessment		SAS
Authorisation for the operation of temporary storage facilities		TST
Special Procedures		
Authorisation for the operation of storage facilities for customs warehousing of goods	Type 1	CW1
	Type 2	CW2
	Private	CWP
Authorisation for the use of inward processing procedure		IPO

Authorisation Type	Code
Authorisation for the use of outward processing procedure	OPO
Authorisation for the use of end use procedure	EUS
Authorisation for the use of temporary admission procedure	TEA
Transit	
Authorisation for the status of authorised consignee for Union transit	ACE
Authorisation for the status of authorised consignee for TIR operation	ACT
Authorisation for the status of authorised consignor for Union transit	ACR
Authorisation for the status of authorised issuer	ACP
Authorisation to use of seals of a special type	SSE
Authorisation to use transit declaration with a reduced dataset	TRD
Authorisation for the use of an electronic transport document as customs declaration	ETD
Regular Shipping Service	
Authorisation to establish regular shipping services	RSS
Other applications²	
Authorisation for the provision of a comprehensive guarantee, including possible reduction or waiver	CGU
Authorisation of deferment of the payment	DPO
Authorisation for the simplification of the determination of amounts being part of the customs value of goods.	CVA

Table 7 Authorisation Type Codes

5.9 SINGLE-MS AND MULTI-MS DECISIONS

As defined in section 5.5, a single-MS decision is a decision that has impact in only one MS, while a multi-MS decision is a decision that has impact in more than one MS. These two parameters are based on the data element “Geographical Validity” defined in the Annex A of the Commission Implementing Regulation.

The definition of this data element is the following:

Title I, data element 1/4	Code: 1x
Geographical validity – Union	Country Code: 99x

Table 8 - Definition of the “Geographical Validity - Union” data element

Where the possible values of the code are the following:

- 1 Application or authorisation valid in all Member States;
- 2 Application or authorisation limited to certain Member States;

² also known as “Standard Process” applications, notably in the business processes referred to in section 5.1.3

3 Application or authorisation limited to one Member State.

Hereby, code 1 and code 2 stand for the multi-MS decisions and code 3 stands for the single-MS decision.

Specifically, for code 2 (Application or authorisation limited to certain Member States) all Member States, in which the decision is intended to be valid, need to be explicitly listed by the applicant in the application.

5.10 BUSINESS

The Customs Decisions business can be split into two main phases:

1. **Grant Authorisation**, which starts when an application for a customs decision is submitted by a trader or one of his representatives. This phase notably includes the consultation with involved MS and it ends in one of the following cases:
 - Application is rejected (i.e. the application is not accepted);
 - Application is withdrawn;
 - Authorisation is granted;
 - Authorisation is not granted.
2. **Manage Authorisation**, which starts as soon as the authorisation is granted. The authorisation continues living and can be updated in several manners. This second phase ends when the authorisation is not valid anymore.

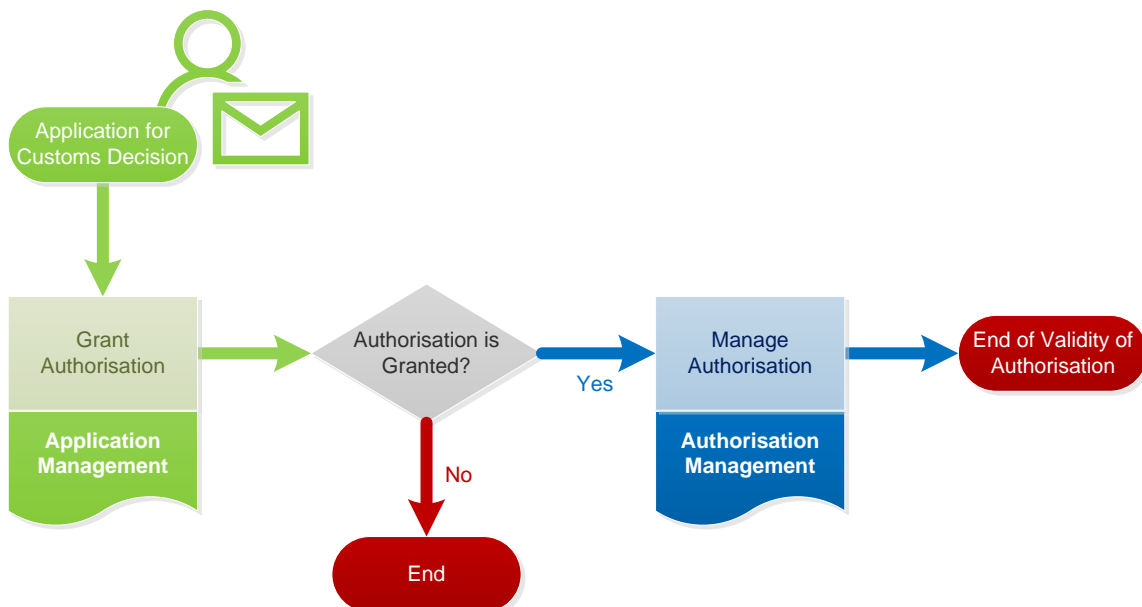


Figure 8 High Level Process of Customs Decisions Business

5.10.1 GRANT AUTHORISATION

In order to be granted an authorisation, the application must go through two main processes:

- Accept Application;
- Take Decision.

The first one (**Accept Application**) aims at verifying that a first series of conditions (the conditions for acceptance) are validated. As soon as all conditions for acceptance are positive, the next phase starts. This first step can last up to 30 days (Art. 22 (2) UCC) (which can be slightly extended in case the customs authorities contact the trader to get more information).

During the second phase – **Take Decision**, the customs officer will perform a more thorough analysis of the application and will further check whether the applicant satisfies the conditions and criteria to be granted the authorisation.

To do so, the decision-taking customs authority might require the help of the authorities of involved Member States and/or request additional information to the trader. Communication with those stakeholders is therefore foreseen. On the other hand, the applicant can submit some adjustments to his or her application in order to help the customs officer to make a decision. This second phase lasts between 30 and 120 days (Art. 22 (2) UCC) (depending on the type of authorisation) and can be extended under specific circumstances.

5.10.2 MANAGE AUTHORISATION

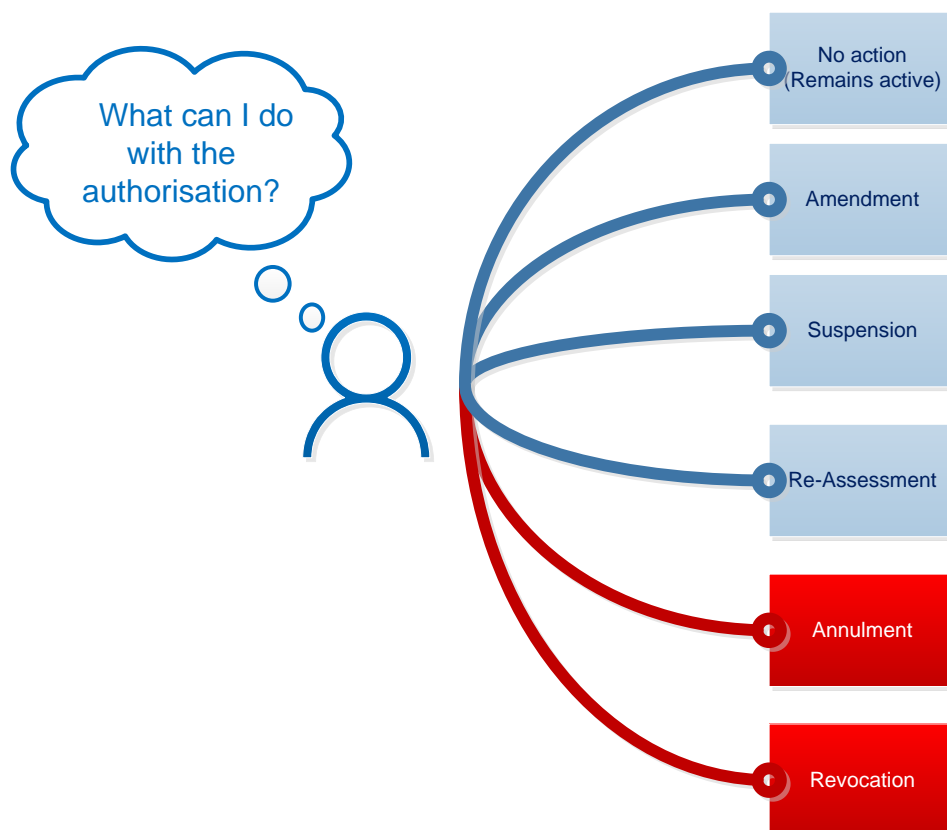


Figure 9 Actions that can be performed when an authorisation is granted

As soon as an authorisation is granted to a trader, further actions can still be performed on that authorisation:

- Do nothing: the authorisation is fine and can remain active;
- Amend the decision, which aims at updating one or more data elements of the authorisation (Art. 22 UCC, 23 UCC, 28 UCC, 10 IA);

- Suspend the decision during a certain time, during which it is not valid anymore (Art. 16 DA, 17 DA, 18 DA, 6 UCC, 10 IA);
- Re-assess the decision, which aims at verifying that the granted authorisation is still satisfying the initial conditions and criteria (Art. 15 DA);
- Annul the decision, which aims at making the decision not usable anymore – like it has never existed (Art. 23 UCC, 27 UCC, 10 IA);
- Revoke the decision, which aims at making the decision not usable anymore – but keeping track of it (Art. 22 UCC, 23 UCC, 28 UCC, 16 DA, 18 DA, 10 IA, 15 IA, 259 IA).

5.10.3 NOTIFICATION TO INVOLVED MEMBER STATES

Some authorisations will involve more than one Member State. Those involved Member States are determined upon submission of the application, by the Customs Decisions system, based on the geographical validity requested by the applicant.

The potential involved MS may be **consulted** by the decision-taking customs authority before granting the decision (Art. 14 IA). In addition, the list of effectively involved MS (i.e. which will be granted by the customs officer) will anyway be notified of the granting of any authorisation for which they are involved.

Once the authorisation is granted, the involved MS should be informed when any change arises in one of the authorisations for which they are involved. Therefore, during each process implying a change of status of an authorisation and/or a change in the data composing an authorisation, the involved MS are automatically informed of the updates.

5.11 MIGRATION OF EXISTING AUTHORISATIONS

Since no-paper based version of the applications and authorisations can be handled as of the date of entry in production of the Customs Decisions system, the existing authorisations need to be migrated.

If the authorisation has been issued before 01/05/2016, it was re-assessed before 01/05/2019 (as per Art. 345 IA and Art. 250(1) DA). Where appropriate, a new authorisation was granted and must have been introduced in the system (the re-assessed authorisation was revoked). If a new authorisation was not needed, the re-assessed authorisation was revoked (and not encoded).

If the authorisation has been issued between 01/05/2016 and the date of entry in production of the system, the authorisation may not contain all data elements required in the system (as per Art. 2(4) IA). In this case, the customs authorities need to request the missing information to the trader before introducing it in the system. All authorisations will be encoded in the system (if still active).

6 ACCEPT APPLICATION

6.1 STAKEHOLDERS INVOLVED IN THE PROCESS

- Applicant / trader;
- Decision-taking customs authority.

6.2 BUSINESS

The application acceptance starts with the submission from a trader of an application for a customs decision. This is the very first step to perform in order to be granted an authorisation.

From our high-level view of the Customs Decisions process, the acceptance is inscribed in the first part of the process, as depicted in Table 10.

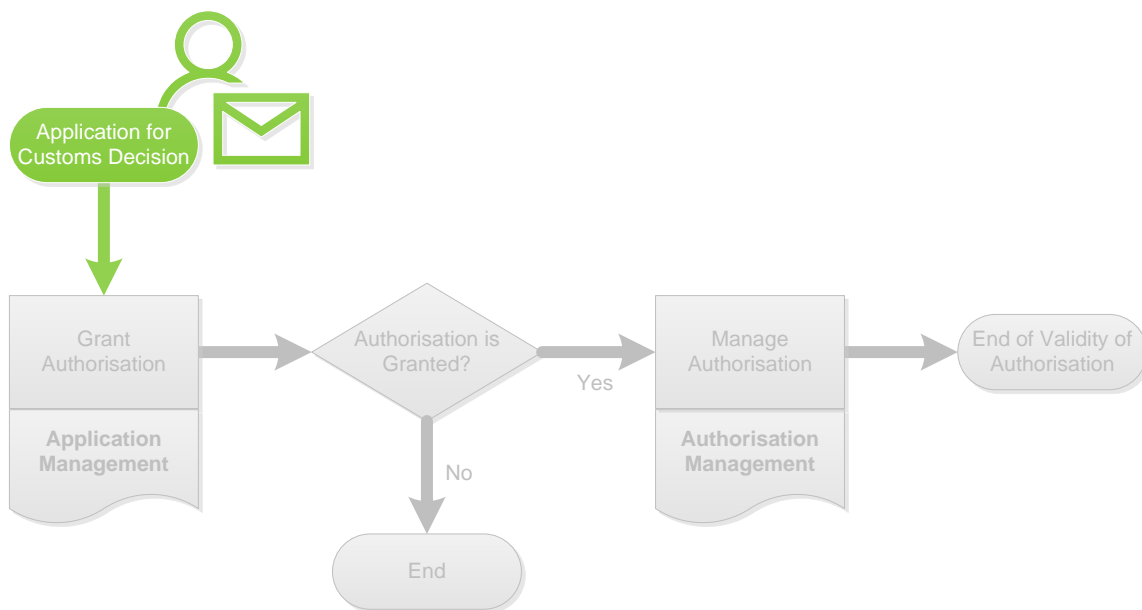


Figure 10 Application Acceptance, as part of the Customs Decisions process

6.2.1 OBJECTIVES AND BUSINESS FLOW

As soon as the application is submitted and validated by the Customs Decisions system, an automatic and unique *application reference number* is assigned to the application. It is structured as follows:

[Country Code][Authorisation Type Code][Free characters]

Example: BECGUBE000001-2018-YLC2365

With:

- the **country code** being the ISO code of the customs authority in charge of the application, coded on two characters (in the example “BE” for Belgium);
- the **authorisation type** code as presented in the first document *Customs Decisions System – Scope and Architecture* (in the example: CGU, which stands for an authorisation for the use of comprehensive guarantee, including guarantee waiver);
- the **free characters** being generated automatically (maximum 29 characters, in the example BE000001-2018-YLC2365). By default, CDMS uses the following algorithm to determine the free characters:
 - o DTCA;
 - o Dash character ("-");
 - o Current year;
 - o Dash character ("-");
 - o 3 random letters;
 - o Incremental number.

As a main objective of the acceptance process, the application will then be analysed by the customs authorities and, based on a first series of checks (conditions for acceptance), the customs officer will determine whether the application can be accepted or not.

If the application is accepted, the customs officer will continue analysis by further determining whether the applicant and application satisfy the criteria to be granted an authorisation. That further step will be described in a subsequent chapter (Take Decision process).

If the application is not accepted, the process stops and the trader is informed about the conditions that he failed to satisfy. He is though still allowed to submit a new application.

6.2.2 CONDITIONS FOR ACCEPTANCE

As mentioned above, the customs authorities will perform several checks to accept the application. In addition, the system will automatically verify whether some of the conditions are validated, based on the content of the application.

These checks will differ based on the type of authorisation. Not all checks are to be performed for all authorisation types. Section 6.3 details the checks to be performed.

When registering whether the conditions for acceptance are met or not, the customs officer should – for each check – indicate one of the following results:

Result of Check
Yes
No
Postponed

Table 9 Possible values for the result of the check of conditions for acceptance

With:

- **Yes:** the check is proven to be verified;
- **No:** the check is not proven to be verified;

- **Postponed:** the check cannot yet be considered as positive neither negative. Additional information might be required.

All result checks must be answered by the customs authorities within 30 calendar days. Beyond that delay, the application will automatically be passively accepted; even if some result checks automatically computed by the system, like establishment and validity of EORI, are set to “No”.

In addition, it should be noted that all conditions must be satisfied to accept the application. If one single condition is not fulfilled at the end of the process, the application will not be accepted. On the other hand, for traceability purposes, it is worth noting that even if the first check registered by the system or the customs officer is negative, all of the conditions for acceptance must be checked by the customs officer so that the trader can receive a complete feedback (listing all the negative checks) in case the application is not accepted.

6.2.3 REQUEST ADDITIONAL INFORMATION

When the customs authorities deem that the application does not contain all required information, they might request the trader to provide that additional information. Such request can be done only once.

In order to do so, the customs officer should indicate the following when registering the results of the checks:

Application contains all required information: Negative

Table 10 Result of Conditions for Acceptance to be filled in when additional information is requested

Following that registration, he will need to indicate for which checks additional information is required. The trader will therefore be requested to provide the relevant information within a certain time limit determined by the customs officer (when registering the request for additional information).

The time limit to accept application – incumbent on the customs officer – will be extended by that time limit to provide the additional information.

If the trader does not provide the requested information within the time limit imposed to him, the application will be automatically rejected. If he provides them, the customs authorities will analyse them and fulfil the result of checks again. In case the Customs Officer does not answer again the result checks, after having obtained the additional information from the Trader, the application will automatically be passively accepted when the time-limit to accept the application expires (i.e., 30 calendar days after the application reception date).

6.2.4 WITHDRAWAL OF APPLICATION

It is worth noting that, at any moment in time, the trader can request a withdrawal of his application. When the withdrawal is confirmed by the system, it cannot be analysed anymore by the customs authorities and no further action can be performed on that specific application.



The trader is then free to apply again for a new authorisation – by submitting a new application for a customs decision.

6.3 CHEAT SHEET: LIST OF CONDITIONS FOR ACCEPTANCE

The following tables list the conditions for acceptance to be verified, either by the customs officer or by the system – based on the authorisation type.



In order to facilitate the reader to quickly retrieve the conditions for acceptance for each type of authorisation, the top-right cell of each of the following tables contain one or more of the following information:

- Code, containing the authorisation type code and in some cases followed by additional characters describing the specific situation (e.g. CGU – authorisation for comprehensive guarantee);
- Symbol  : checks to be performed by the customs officer (manual checks);
- Symbol  : checks performed by the system (automatic checks).

6.3.1 PLACING GOODS UNDER A CUSTOMS PROCEDURE AND TEMPORARY STORAGE

For the following authorisation types, the conditions to be verified by the customs authorities are listed in Table 11 while the conditions automatically checked by the system are listed in Table 12.

- Authorisation for making a customs declaration through an entry of data in the declarant’s records, including for the export procedure;
- Authorisation for centralised clearance;
- Authorisation to use simplified declaration;
- Authorisation for the status of authorised weigher of bananas;
- Authorisation for self-assessment;
- Authorisation for the operation of temporary storage facilities.


Conditions to be verified by the customs authorities	EIR, CCL, SDE, AWB, SAS, TST 
Applicant Does Not Apply For The Same Purpose As For Revoked Decision Or Annulled Decision	
Application Contains All Required Information	
Applicant’s Main Accounts for Customs Purposes Are Held or Are Accessible in the Place of the Competent Customs Authority	
Applicant’s Partial Activities Are Carried Out in the Place of the Competent Customs Authority	
The DTCA confirms that no other conditions could lead to the application rejection	

Table 11 Conditions to be verified by customs authorities – Placing Goods Under Customs Procedure and Temporary Storage

Note that in case it is indicated that other conditions could lead to the application rejection, the customs officer must specify these conditions.

Conditions verified by the system	EIR, CCL, SDE, AWB, SAS, TST
Applicant Has Valid EORI Number	
Applicant Is Established In Customs Territory Of The Union	

Table 12 Conditions verified by the system - Placing Goods Under Customs Procedure and Temporary Storage

6.3.2 SPECIAL PROCEDURES

6.3.2.1 Authorisation for the operation of storage facilities for customs warehousing of goods

For the following authorisation type, the conditions to be verified by the customs authorities are listed in Table 13 while the conditions automatically checked by the system are listed in Table 14.

- Authorisation for the operation of storage facilities for customs warehousing of goods.


Conditions to be verified by the customs authorities	CW1, CW2, CWP
Applicant Does Not Apply For The Same Purpose As For Revoked Decision Or Annulled Decision	
Application Contains All Required Information	
Applicant's Main Accounts for Customs Purposes Are Held or Are Accessible in the Place of the Competent Customs Authority	
Applicant's Partial Activities Are Carried Out in the Place of the Competent Customs Authority	
The DTCA confirms that no other conditions could lead to the application rejection	

Table 13 Conditions to be verified by customs authorities – Customs warehousing

Note that in case it is indicated that other conditions could lead to the application rejection, the customs officer must specify these conditions.

Conditions verified by the system	CW1, CW2, CWP
Applicant Has Valid EORI Number	
Applicant Is Established In Customs Territory Of The Union	

Table 14 Conditions verified by the system – Customs warehousing

6.3.2.2 Authorisation for the use of inward processing procedure

For the following authorisation type, the conditions to be verified by the customs authorities are listed in Table 15 while the conditions automatically checked by the system are listed in Table 16.

- Authorisation for the use of inward processing procedure.


Conditions to be verified by the customs authorities	IPO 
Applicant Does Not Apply For The Same Purpose As For Revoked Decision Or Annulled Decision	
Application Contains All Required Information	
Applicant's Main Accounts for Customs Purposes Are Held or Are Accessible in the Place of the Competent Customs Authority	
Applicant's Partial Activities Are Carried Out in the Place of the Competent Customs Authority	
The DTCA confirms that no other conditions could lead to the application rejection	

Table 15 Conditions to be verified by customs authorities – Inward Processing

Note that in case it is indicated that other conditions could lead to the application rejection, the customs officer must specify these conditions.

Conditions verified by the system	IPO 
Applicant Has Valid EORI Number	
Applicant Is Established In Customs Territory Of The Union	
Application Is Submitted to the Competent Customs Authority where the Goods are to be First Processed	

Table 16 Conditions verified by the system - Inward Processing

6.3.2.3 Authorisation for the use of outward processing procedure

For the following authorisation type, the conditions to be verified by the customs authorities are listed in Table 17 while the conditions automatically checked by the system are listed in Table 18.

- Authorisation for the use of outward processing procedure.


Conditions to be verified by the customs authorities	OPO 
Applicant Does Not Apply For The Same Purpose As For Revoked Decision Or Annulled Decision	
Application Contains All Required Information	
Applicant's Main Accounts for Customs Purposes Are Held or Are Accessible in the Place of the Competent Customs Authority	
Applicant's Partial Activities Are Carried Out in the Place of the Competent Customs Authority	
The DTCA confirms that no other conditions could lead to the application rejection	

Table 17 Conditions to be verified by customs authorities – Outward Processing

Note that in case it is indicated that other conditions could lead to the application rejection, the customs officer must specify these conditions.

Conditions verified by the system	OPO
Applicant Has Valid EORI Number	
Applicant Is Established In Customs Territory Of The Union	

Table 18 Conditions verified by the system - Outward Processing

6.3.2.4 Authorisation for the use of end use procedure

For the following authorisation type, the conditions to be verified by the customs authorities are listed in Table 19 while the conditions automatically checked by the system are listed in Table 20.

- Authorisation for the use of end use procedure.


Conditions to be verified by the customs authorities	EUS
Applicant Does Not Apply For The Same Purpose As For Revoked Decision Or Annulled Decision	
Application Contains All Required Information	
Applicant's Main Accounts for Customs Purposes Are Held or Are Accessible in the Place of the Competent Customs Authority	
Applicant's Partial Activities Are Carried Out in the Place of the Competent Customs Authority	
The DTCA confirms that no other conditions could lead to the application rejection	

Table 19 Conditions to be verified by customs authorities – End Use

Note that in case it is indicated that other conditions could lead to the application rejection, the customs officer must specify these conditions.


Conditions verified by the system	EUS
Applicant Has Valid EORI Number	
Applicant Is Established In Customs Territory Of The Union	
Applicant Applies Where Goods Are To Be Used First	

Table 20 Conditions verified by the system – End Use

6.3.2.5 Authorisation for the use of temporary admission procedure

For the following authorisation type, the conditions to be verified by the customs authorities are listed in Table 21 while the conditions automatically checked by the system are listed in Table 22.

- Authorisation for the use of temporary admission procedure.

Conditions to be verified by the customs authorities	TEA 
Applicant Does Not Apply For The Same Purpose As For Revoked Decision Or Annulled Decision	
Application Contains All Required Information	
The DTCA confirms that no other conditions could lead to the application rejection	

Table 21 Conditions to be verified by customs authorities – Temporary Admission

Note that in case it is indicated that other conditions could lead to the application rejection, the customs officer must specify these conditions.

Conditions verified by the system	TEA 
Applicant Has Valid EORI Number	
Applicant Applies Where Goods Are To Be Used First	

Table 22 Conditions verified by the system – Temporary Admission

6.3.3 TRANSIT

6.3.3.1 Authorisation for the status of authorised consignee for Union transit

For the following authorisation type, the conditions to be verified by the customs authorities are listed in Table 23 while the conditions automatically checked by the system are listed in Table 24.

- Authorisation for the status of authorised consignee for Union transit.


Conditions to be verified by the customs authorities	ACE 
Applicant Does Not Apply For The Same Purpose As For Revoked Decision Or Annulled Decision	
Application Contains All Required Information	
Application is Submitted in the MS where Union Transit Operations will End	
Applicant will Regularly Receive Goods Placed under Union Transit Procedure	
The DTCA confirms that no other conditions could lead to the application rejection	

Table 23 Conditions to be verified by customs authorities – Authorised Consignee

Note that in case it is indicated that other conditions could lead to the application rejection, the customs officer must specify these conditions.

Conditions verified by the system	ACE 
Applicant Has Valid EORI Number	
Applicant Is Established In Customs Territory Of The Union	

Table 24 Conditions verified by the system - Authorised Consignee

6.3.3.2 Authorisation for the status of authorised consignee for TIR operation

For the following authorisation type, the conditions to be verified by the customs authorities are listed in Table 25 while the conditions automatically checked by the system are listed in Table 26.

- Authorisation for the status of authorised consignee for TIR operation.


Conditions to be verified by the customs authorities	ACT 
Applicant Does Not Apply For The Same Purpose As For Revoked Decision Or Annulled Decision	
Application Contains All Required Information	
Application for the Status of Authorised Consignee is Submitted in the MS where TIR Operations are due to be Terminated	
The DTCA confirms that no other conditions could lead to the application rejection	

Table 25 Conditions to be verified by customs authorities – Authorised Consignee TIR

Note that in case it is indicated that other conditions could lead to the application rejection, the customs officer must specify these conditions.

Conditions verified by the system	ACT 
Applicant Has Valid EORI Number	
Applicant Is Established In Customs Territory Of The Union	

Table 26 Conditions verified by the system - Authorised Consignee TIR

6.3.3.3 Authorisation for the status of authorised consignor for Union transit

For the following authorisation type, the conditions to be verified by the customs authorities are listed in Table 27 while the conditions automatically checked by the system are listed in Table 28.

- Authorisation for the status of authorised consignor for Union transit.


Conditions to be verified by the customs authorities	ACR
Applicant Does Not Apply For The Same Purpose As For Revoked Decision Or Annulled Decision	
Application Contains All Required Information	
Application is Submitted in the MS where Union Transit Operations are Due to Begin	
Applicant is Authorised to Use Comprehensive Guarantee or Guarantee Waiver	
The DTCA confirms that no other conditions could lead to the application rejection	

Table 27 Conditions to be verified by customs authorities – Authorised Consignor

Note that in case it is indicated that other conditions could lead to the application rejection, the customs officer must specify these conditions.

Conditions verified by the system	ACR
Applicant Has Valid EORI Number	
Applicant Is Established In Customs Territory Of The Union	

Table 28 Conditions verified by the system – Authorised Consignor

6.3.3.4 Authorisation for the status of authorised issuer

For the following authorisation type, the conditions to be verified by the customs authorities are listed in Table 29 while the conditions automatically checked by the system are listed in Table 30.

- Authorisation for the status of authorised issuer.


Conditions to be verified by the customs authorities	ACP
Applicant Does Not Apply For The Same Purpose As For Revoked Decision Or Annulled Decision	
Application Contains All Required Information	
Applicant's Main Accounts for Customs Purposes Are Held or Are Accessible in the Place of the Competent Customs Authority	
Applicant's Partial Activities Are Carried Out in the Place of the Competent Customs Authority	
The DTCA confirms that no other conditions could lead to the application rejection	

Table 29 Conditions to be verified by customs authorities – Authorised Issuer

Note that in case it is indicated that other conditions could lead to the application rejection, the customs officer must specify these conditions.

Conditions verified by the system	ACP
Applicant Has Valid EORI Number	
Applicant Is Established In Customs Territory Of The Union	

Table 30 Conditions verified by the system - Authorised Issuer

6.3.3.5 Authorisation to use of seals of a special type

For the following authorisation type, the conditions to be verified by the customs authorities are listed in Table 31 while the conditions automatically checked by the system are listed in Table 32.

- Authorisation to use of seals of a special type.


Conditions to be verified by the customs authorities	SSE
Applicant Does Not Apply For The Same Purpose As For Revoked Decision Or Annulled Decision	
Application Contains All Required Information	
Applicant's Main Accounts for Customs Purposes Are Held or Are Accessible in the Place of the Competent Customs Authority	
Applicant's Partial Activities Are Carried Out in the Place of the Competent Customs Authority	
The DTCA confirms that no other conditions could lead to the application rejection	

Table 31 Conditions to be verified by customs authorities – Special Seals

Note that in case it is indicated that other conditions could lead to the application rejection, the customs officer must specify these conditions.

Conditions verified by the system	SSE
Applicant Has Valid EORI Number	
Applicant Is Established In Customs Territory Of The Union	

Table 32 Conditions verified by the system - Special Seals

6.3.3.6 Authorisation to use transit declaration with a reduced dataset

For the following authorisation type, the conditions to be verified by the customs authorities are listed in Table 33 while the conditions automatically checked by the system are listed in Table 34.

- Authorisation to use transit declaration with a reduced dataset.

Conditions to be verified by the customs authorities	TRD
Applicant Does Not Apply For The Same Purpose As For Revoked Decision Or Annulled Decision	
Application Contains All Required Information	
Applicant's Main Accounts for Customs Purposes Are Held or Are Accessible in the Place of the Competent Customs Authority	
Applicant's Partial Activities Are Carried Out in the Place of the Competent Customs Authority	
The DTCA confirms that no other conditions could lead to the application rejection	

Table 33 Conditions to be verified by customs authorities – Reduced Transit Declaration

Note that in case it is indicated that other conditions could lead to the application rejection, the customs officer must specify these conditions.

Conditions verified by the system	TRD
Applicant Has Valid EORI Number	
Applicant Is Established In Customs Territory Of The Union	

Table 34 Conditions verified by the system - Reduced Transit Declaration

6.3.3.7 Authorisation for the use of an electronic transport document as customs declaration

For the following authorisation type, the conditions to be verified by the customs authorities are listed in Table 35 while the conditions automatically checked by the system are listed in Table 36.

- Authorisation for the use of an electronic transport document as customs declaration.

Conditions to be verified by the customs authorities	ETD
Applicant Does Not Apply For The Same Purpose As For Revoked Decision Or Annulled Decision	
Application Contains All Required Information	
Applicant's Main Accounts for Customs Purposes Are Held or Are Accessible in the Place of the Competent Customs Authority	
Applicant's Partial Activities Are Carried Out in the Place of the Competent Customs Authority	
The DTCA confirms that no other conditions could lead to the application rejection	

Table 35 Conditions to be verified by customs authorities – Electronic transport document

Note that in case it is indicated that other conditions could lead to the application rejection, the customs officer must specify these conditions.

Conditions verified by the system	ETD 
Applicant Has Valid EORI Number	
Applicant Is Established In Customs Territory Of The Union	

Table 36 Conditions verified by the system - Electronic transport document

6.3.4 REGULAR SHIPPING SERVICES

For the following authorisation type, the conditions to be verified by the customs authorities are listed in Table 37 while the conditions automatically checked by the system are listed in Table 38.

- Authorisation to establish regular shipping services.


Conditions to be verified by the customs authorities	RSS 
Applicant Does Not Apply For The Same Purpose As For Revoked Decision Or Annulled Decision	
Application Contains All Required Information	
Applicant's Main Accounts for Customs Purposes Are Held or Are Accessible in the Place of the Competent Customs Authority	
Applicant's Partial Activities Are Carried Out in the Place of the Competent Customs Authority	
The DTCA confirms that no other conditions could lead to the application rejection	

Table 37 Conditions to be verified by customs authorities – Regular Shipping Services

Note that in case it is indicated that other conditions could lead to the application rejection, the customs officer must specify these conditions.

Conditions verified by the system	RSS 
Applicant Has Valid EORI Number	
Applicant Is Established In Customs Territory Of The Union	

Table 38 Conditions verified by the system - Regular Shipping Services

6.3.5 OTHER APPLICATION (STANDARD PROCESS)

For the following authorisation types, the conditions to be verified by the customs authorities are listed in Table 39 while the conditions automatically checked by the system are listed in Table 40.

- Authorisation for the provision of a comprehensive guarantee, including possible reduction or waiver;
- Authorisation of deferment of the payment of the duty payable, as far as the permission is not granted in relation to a single operation;
- Authorisation for the simplification of the determination of amounts being part of the customs value of goods.

Conditions to be verified by the customs authorities	CGU, DPO, CVA 
Applicant Does Not Apply For The Same Purpose As For Revoked Decision Or Annulled Decision	
Application Contains All Required Information	
Applicant's Main Accounts for Customs Purposes Are Held or Are Accessible in the Place of the Competent Customs Authority	
Applicant's Partial Activities Are Carried Out in the Place of the Competent Customs Authority	
The DTCA confirms that no other conditions could lead to the application rejection	

Table 39 Conditions to be verified by customs authorities - Standard Process

Note that in case it is indicated that other conditions could lead to the application rejection, the customs officer must specify these conditions.

Conditions verified by the system	CGU, DPO, CVA 
Applicant Has Valid EORI Number	
Applicant Is Established In Customs Territory Of The Union	

Table 40 Conditions verified by the system - Standard Process

7 TAKE DECISION

7.1 STAKEHOLDERS INVOLVED IN THE PROCESS

- Trader;
- Decision-taking customs authority;
- Involved Member States / Consulted customs authorities.

7.2 BUSINESS

Once the application has been accepted, it is ready to be further analysed by the customs authorities so that the authorisation can be granted.

From our high-level view of the Customs Decisions process, the decision-taking process is inscribed in the first part of the process, as depicted in Figure 11.

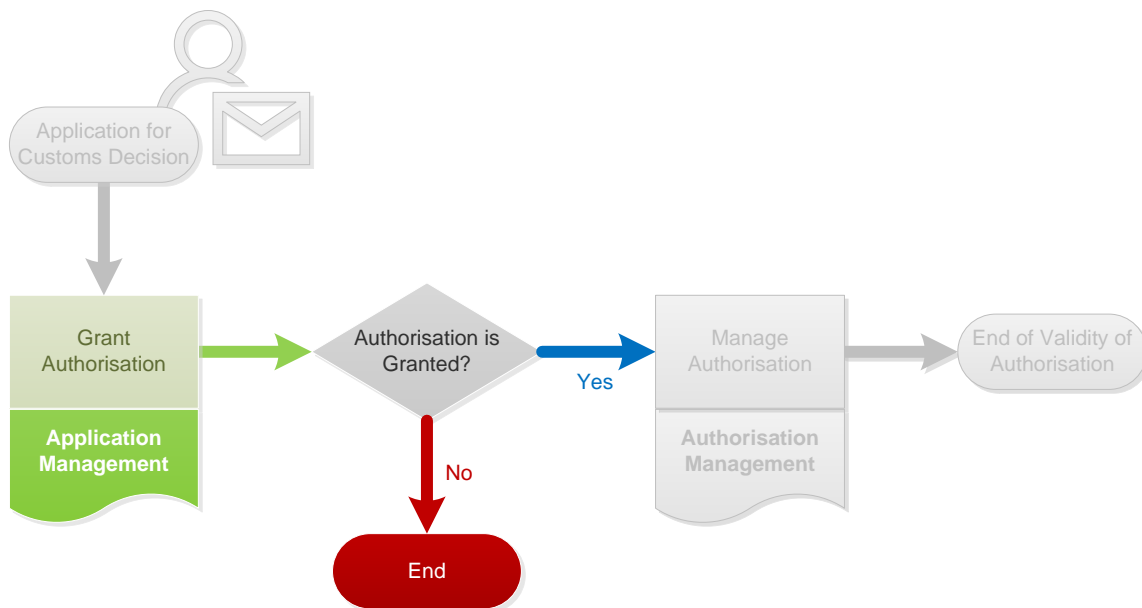


Figure 11 Decision-taking process, as part of the Customs Decisions process

In order to grant an authorisation, a time limit – depending on the type of authorisation – is allocated to the customs authorities. Table 7 lists the initial time limit allocated, per type of authorisation, in case of single-MS decision.

Authorisation Type	Time Limit to Take Decision (days)
Placing Goods under a Customs Procedure and Temporary Storage	
Authorisation for making a customs declaration through an entry of data in the declarant's records, including for the export procedure	120
Authorisation for centralised clearance	120
Authorisation to use simplified declaration	120
Authorisation for the status of authorised weigher of bananas	30
Authorisation for self-assessment	120
Authorisation for the operation of temporary storage facilities	120
Special Procedures	
Authorisation for the operation of storage facilities for customs warehousing of goods	60
Authorisation for the use of inward processing procedure	30
Authorisation for the use of outward processing procedure	30
Authorisation for the use of end use procedure	30
Authorisation for the use of temporary admission procedure	30
Transit	
Authorisation for the status of authorised consignee for Union transit	120
Authorisation for the status of authorised consignee for TIR operation	120
Authorisation for the status of authorised consignor for Union transit	120
Authorisation for the status of authorised issuer	120
Authorisation to use of seals of a special type	120
Authorisation to use transit declaration with a reduced dataset	120
Authorisation for the use of an electronic transport document as customs declaration	120
Regular Shipping Service	
Authorisation to establish regular shipping services	120
Other Applications (Standard Process)	
Authorisation for the provision of a comprehensive guarantee, including possible reduction or waiver	120
Authorisation of deferment of the payment	120
Authorisation for the simplification of the determination of amounts being part of the customs value of goods.	120

Table 41 Initial Time Limit to Take Decision, per type of authorisation (single-MS decision)

In case of multi-MS decision, the expiry date is set to 120 calendar days, no matter the type of authorisation.

During the time limit to take decision, and similarly as for the conditions for acceptance of the “Accept Application” process, some conditions and criteria must be checked by the customs officer of the decision-taking customs authority.

Section 7.2.1 **Verify Conditions and Criteria** deals with the presentation of the steps composing the effective verification of conditions and criteria.

As solely the application might be not enough to decide on granting the authorisation, the customs officer might be supported by auxiliary activities, such as requesting additional information to the applicant; or consult Member States that are involved in the application / will be involved in the authorisation; or simply extend the time limit to take decision. Additionally, during the decision-taking phase, the trader might be willing to implement some adjustments in his application. Those adjustments must be managed by the customs authorities.

Section 7.2.2 **Additional Steps** describes the different auxiliary activities that can be performed before granting the authorisation and supporting the verification of conditions and criteria.

Finally, based on the results of the verifications of the conditions and criteria, plus the realisation of the auxiliary activities, the customs officer will be able to make a final decision and to grant – or not – the authorisation to the trader.

Section 7.2.3 **Take Decision & Notify** details the final steps that aim at granting the authorisation which will be notified to the applicant (who will become the holder of the decision) and the involved Member States.

At any moment in time, the trader might be willing to cancel his request for a customs decision.

Section 7.2.4 **Withdrawal of Application** briefly explains the process of withdrawing an application.

Figure 12 presents the high-level overview of the Take Decision process, as described above.



Figure 12 High level overview of the Take Decision Process

7.2.1 VERIFY CONDITIONS AND CRITERIA

The verification of conditions and criteria by the customs officer generally follows the same pattern:

- Some conditions are verified by the system (automatic checks);
- Some conditions are verified by the customs authorities (manual checks);






- Based on the results, the customs officer decides whether additional steps are needed (see in Section 7.2.2). If at least one additional step has been performed, the customs officer starts again his verification of conditions and criteria (upon completion of those steps).

The following subsections details the different checks to be performed – based on the authorisation type. It is worth noting that – in addition to the dependency on the type of authorisation – the list of conditions and criteria to be verified also depends on the fact if the applicant is holder – or not – of an AEO authorisation.

The Customs Decisions system is able to automatically check whether the applicant is holder of such authorisation based on the EORI number of the applicant.



In order to facilitate the reader to quickly retrieve the conditions and criteria for each type of authorisation, the top-right cell of each of the following tables contain one or more of the following information:

- Code, containing the authorisation type code and in some cases followed by additional characters describing the specific situation (e.g. CGU-30 – authorisation for comprehensive guarantee, with a level of reduction of 30%);
- Symbol  : checks to be performed by the customs officer (manual checks);
- Symbol  : checks performed by the system (automatic checks);
- Symbol  (red certificate): indicates that the applicant is not holder of an AEO authorisation;
- Symbol  (dark blue certificate): indicates that the applicant is holder of an AEO authorisation;
- Symbol  (light grey certificate): indicates that the checks must be performed regardless of whether the applicant is holder of an AEO authorisation.

In addition, when the result of one specific check implies the verification of one or more conditions, a reference to the auxiliary check is indicated in the table, along to the condition in question. The reference follows the pattern "AUX-..." where the ellipsis ('...') is replaced by a unique code.

7.2.1.1 Placing Goods Under a Customs Procedure and Temporary Storage

7.2.1.1.1 Authorisation for making a customs declaration through an entry of data in the declarant's records, including for the export procedure

When the **applicant is not holder of an AEOC or AEOF authorisation**, the following checks must be performed:


Conditions to be verified by the customs authorities	EIR 
Applicant has not been convicted of serious criminal offence or committed serious infringement of customs legislation or taxation rules	
Applicant can demonstrate a high level of control of his operations and of the flow of goods, by means of a system of managing commercial and, where appropriate, transport records, which allows appropriate customs control	
Applicant demonstrates practical standards of competence or professional qualifications directly related to the activity carried out	
Referred procedure is release for free circulation, customs warehousing, temporary admission, end-use, inward processing, outward processing, export or re-export	
Standardised exchange of information between customs authorities is required for a special procedure as referred to in Article 181 DA	
The Customs Officer confirms that no other reason could lead to the rejection of the authorisation	

Table 42 Conditions to be verified by customs authorities – Entry in the Declarant's records – Applicant is not holder of AEOC or AEOF Authorisation

Note that in case it is indicated that other conditions could lead to the authorisation rejection, the customs officer must specify these conditions.

When the **applicant is holder of an AEOC or AEOF authorisation**, the following checks must be performed:

Conditions to be verified by the customs authorities	EIR 
Referred procedure is release for free circulation, customs warehousing, temporary admission, end-use, inward processing, outward processing, export or re-export	
Standardised exchange of information between customs authorities is required for a special procedure as referred to in Article 181 DA	
The Customs Officer confirms that no other reason could lead to the rejection of the authorisation	

Table 43 Conditions to be verified by customs authorities – Entry in the Declarant's records – Applicant is holder of AEOC or AEOF Authorisation

Note that in case it is indicated that other conditions could lead to the authorisation rejection, the customs officer must specify these conditions.

7.2.1.1.2 Authorisation for centralised clearance

The following checks must be performed:

Conditions to be verified by the customs authorities	CCL 
Referred procedure is release for free circulation, customs warehousing, temporary admission, end-use, inward processing, outward processing, export or re-export	
Customs declaration takes the form of an EIDR and the conditions laid down in Article 150 DA are fulfilled	
The Customs Officer confirms that no other reason could lead to the rejection of the authorisation	

Table 44 Conditions to be verified by customs authorities – Centralised Clearance

Note that in case it is indicated that other conditions could lead to the authorisation rejection, the customs officer must specify these conditions.

Conditions verified by the system	CCL 
Applicant is Holder of an AEOC or an AEOF Authorisation	

Table 45 Conditions to be verified by the system – Centralised Clearance

As we can see, the AEOC or AEOF authorisation is here a prerequisite to be granted an authorisation for centralised clearance. Therefore, the human checks are independent from this situation and the result of this system verification will be considered when the customs officer will make his final decision.

7.2.1.1.3 Authorisation to use simplified declaration

When the **applicant is not holder of an AEOC or AEOF authorisation**, the following checks must be performed:

Conditions to be verified by the customs authorities	SDE 
Employees of the applicant or holder are aware of the need to inform the customs authority about compliance difficulties	
Procedures for licenses and authorisations of the applicant/holder are appropriate	
Applicant has not been convicted of serious criminal offence or committed serious infringement of customs legislation or taxation rules	
Procedures are in place for handling of import and or export licenses where applicable	
The Customs Officer confirms that no other reason could lead to the rejection of the authorisation	

Table 46 Conditions to be verified by customs authorities – Simplified Declaration – Applicant is not holder of AEOC or AEOF Authorisation

Note that in case it is indicated that other conditions could lead to the authorisation rejection, the customs officer must specify these conditions.

When the **applicant is holder of an AEOC or AEOF authorisation**, the following checks must be performed:


Conditions to be verified by the customs authorities	SDE 
N/A	

Table 47 Conditions to be verified by customs authorities – Simplified Declaration – Applicant is holder of AEOC or AEOF Authorisation

7.2.1.1.4 Authorisation for the status of authorised weigher of bananas

When the **applicant is not holder of an AEOC or AEOF authorisation**, the following checks must be performed:

Conditions to be verified by the customs authorities	AWB 
Applicant keeps records enabling the customs authorities to carry out effective controls	
Applicant has at his disposal appropriate weighing equipment	
Applicant provides the necessary assurance of the proper conduct of the weighing	
Applicant is involved in the import, carriage, storage or handling of fresh bananas	
Applicant has not been convicted of serious criminal offence or committed serious infringement of customs legislation or taxation rules	
The Customs Officer confirms that no other reason could lead to the rejection of the authorisation	

Table 48 Conditions to be verified by customs authorities – Authorised Weigher of Bananas – Applicant is not holder of AEOC or AEOF Authorisation

Note that in case it is indicated that other conditions could lead to the authorisation rejection, the customs officer must specify these conditions.

When the **applicant is holder of an AEOC or AEOF authorisation**, the following checks must be performed:


Conditions to be verified by the customs authorities	AWB 
Applicant has at his disposal appropriate weighing equipment	
Applicant provides the necessary assurance of the proper conduct of the weighing	
Applicant is involved in the import, carriage, storage or handling of fresh bananas	
The Customs Officer confirms that no other reason could lead to the rejection of the authorisation	

Table 49 Conditions to be verified by customs authorities – Authorised Weigher of Bananas – Applicant is holder of AEOC or AEOF Authorisation

Note that in case it is indicated that other conditions could lead to the authorisation rejection, the customs officer must specify these conditions.

7.2.1.1.5 Authorisation for self-assessment

The following checks must be performed:

Conditions to be verified by the customs authorities	SAS 
Referred procedure is release for free circulation, customs warehousing, temporary admission, end-use, inward processing, outward processing, export or re-export	
The Customs Officer confirms that no other reason could lead to the rejection of the authorisation	

Table 50 Conditions to be verified by customs authorities – Self Assessment

Note that in case it is indicated that other conditions could lead to the authorisation rejection, the customs officer must specify these conditions.

Conditions verified by the system	SAS 
Applicant is holder of an AEOC or an AEOF authorisation	

Table 51 Conditions to be verified by the system – Self-Assessment

As we can see, the AEOC or AEOF authorisation is here a prerequisite to be granted an authorisation for self-assessment. Therefore, the human checks are independent from this situation and the result of this system verification will be considered when the customs officer will make his final decision.

7.2.1.1.6 Authorisation for the operation of temporary storage facilities

When the **applicant is not holder of an AEOC or AEOF authorisation**, the following checks must be performed:

Conditions to be verified by the customs authorities	TST 
Application is for authorising the use of other places	<u>AUX-TST-A</u>
Customs authorities are able to exercise customs supervision without disproportionate administrative arrangements	
Applicant has guarantee	
Applicant provides necessary assurance of proper conduct of the operations	
Applicant keeps records enabling the customs authorities to carry out effective controls	
The Customs Officer confirms that no other reason could lead to the rejection of the authorisation	

Table 52 Conditions to be verified by customs authorities – Temporary storage – Applicant is not holder of AEOC or AEOF Authorisation

Note that in case it is indicated that other conditions could lead to the authorisation rejection, the customs officer must specify these conditions.

When the **applicant is holder of an AEOC or AEOF authorisation**, the following checks must be performed:

Conditions to be verified by the customs authorities	TST 
Application is for authorising the use of other places	<u>AUX-TST-A</u>
Customs authorities are able to exercise customs supervision without disproportionate administrative arrangements	
Applicant has guarantee	
The Customs Officer confirms that no other reason could lead to the rejection of the authorisation	

Table 53 Conditions to be verified by customs authorities – Temporary storage – Applicant is holder of AEOC or AEOF Authorisation

Note that in case it is indicated that other conditions could lead to the authorisation rejection, the customs officer must specify these conditions.

AUX-TST-A - Auxiliary check for temporary storage A: regardless of whether the applicant is holder of an AEOC or AEOF authorisation, the following check must be performed if the result of “**Application is for authorising the use of other places**” is “Yes”:


Conditions to be verified by the customs authorities	TST-A 
Application is request to move goods between different temporary storage facilities	AUX-TST-B

Table 54 Conditions to be verified by customs authorities – Temporary Storage – Application is for Authorising the Use of Other Places

AUX-TST-B - Auxiliary check for temporary storage B: regardless of whether the applicant is holder of an AEOC or AEOF authorisation, the following check must be performed if the result of “**Application is request to move goods between different temporary storage facilities**” is “Yes”:


Conditions to be verified by the customs authorities	TST-B 
Movement of goods does not increase risk of fraud	

Table 55 Conditions to be verified by customs authorities – Temporary storage – Application is Request to Move Goods between Different Temporary Storage Facilities

7.2.1.2 Special Procedures

7.2.1.2.1 Authorisation for the operation of storage facilities for customs warehousing of goods

When the **applicant is not holder of an AEOC or AEOF authorisation**, the following checks must be performed:

Conditions to be verified by the customs authorities	CW1, CW2, CWP 
Customs authorities are able to exercise customs supervision without disproportionate administrative arrangements	
Applicant has guarantee	
Applicant keeps appropriate records in a form approved by customs authorities	
Applicant provides necessary assurance of proper conduct of the operations	
The Customs Officer confirms that no other reason could lead to the rejection of the authorisation	

Table 56 Conditions to be verified by customs authorities – Customs Warehousing – Applicant is not holder of AEOC or AEOF Authorisation

Note that in case it is indicated that other conditions could lead to the authorisation rejection, the customs officer must specify these conditions.

When the **applicant is holder of an AEOC or AEOF authorisation**, the following checks must be performed:


Conditions to be verified by the customs authorities	CW1, CW2, CWP
Customs authorities are able to exercise customs supervision without disproportionate administrative arrangements	
Applicant has guarantee	
The Customs Officer confirms that no other reason could lead to the rejection of the authorisation	

Table 57 Conditions to be verified by customs authorities – Customs Warehousing – Applicant is holder of AEOC or AEOF Authorisation

Note that in case it is indicated that other conditions could lead to the authorisation rejection, the customs officer must specify these conditions.

7.2.1.2.2 Authorisation for the use of inward processing procedure

When the **applicant is not holder of an AEOC or AEOF authorisation**, the following checks must be performed:

Conditions to be verified by the customs authorities	IPO
Measures to establish that the processed products have resulted from processing of goods placed under a processing procedure are specified	
Economic conditions for inward processing have to be examined	AUX-IPO-ECO
Use of the procedure cannot result in circumvention of the effect of the rules concerning origin and quantitative restrictions applicable to the imported goods	
Measures to establish that the conditions for using the equivalent goods are met are specified	
Production accessories concerned	AUX-IPO-A
The Customs Officer confirms that no other reason could lead to the rejection of the authorisation	

Table 58 Conditions to be verified by customs authorities – Inward Processing – Applicant is not holder of AEOC or AEOF Authorisation

Note that in case it is indicated that other conditions could lead to the authorisation rejection, the customs officer must specify these conditions.

Conditions verified by the system	IPO
Amount of import duty is determined in acc. with Art. 86(3) UCC	 AUX-IPO-B

Table 59 Conditions to be verified by the system – Inward Processing – Applicant is not holder of AEOC or AEOF Authorisation

When the **applicant is holder of an AEOC or AEOF authorisation**, the following checks must be performed:

Conditions to be verified by the customs authorities		IPO 
Measures to establish that the processed products have resulted from processing of goods placed under a processing procedure are specified		
Economic conditions for inward processing have to be examined		AUX-IPO-ECO
Use of the procedure cannot result in circumvention of the effect of the rules concerning origin and quantitative restrictions applicable to the imported goods		
Measures to establish that the conditions for using the equivalent goods are met are specified		
Production accessories concerned		AUX-IPO-A
The Customs Officer confirms that no other reason could lead to the rejection of the authorisation		

Table 60 Conditions to be verified by customs authorities – Inward Processing – Applicant is holder of AEOC or AEOF Authorisation

Note that in case it is indicated that other conditions could lead to the authorisation rejection, the customs officer must specify these conditions.

Conditions verified by the system		IPO 
Amount of import duty is determined in acc. with Art. 86(3) UCC		AUX-IPO-B

Table 61 Conditions to be verified by the system – Inward Processing – Applicant is holder of AEOC or AEOF Authorisation

AUX-IPO-A - Auxiliary Check for Inward Processing A: regardless of whether the applicant is holder of an AEOC or AEOF authorisation, the following check must be performed if the result of “**Production accessories concerned**” is “Yes”:


Conditions to be verified by the customs authorities		IPO 
Inward processing can be granted for production accessories		

Table 62 Conditions to be verified by customs authorities – Inward Processing – Auxiliary check B

AUX-IPO-B - Auxiliary Check for Inward Processing B: regardless of whether the applicant is holder of an AEOC or AEOF authorisation, the following check must be performed if the result of “**Amount of import duty is determined in acc. with Art. 86(3) UCC**” is “Yes”:


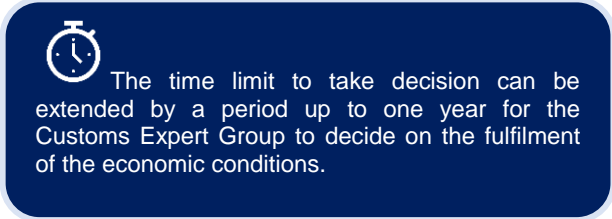
Conditions to be verified by the customs authorities		IPO 
Goods cannot be economically restored after processing to their description or state as it was when they were placed under the procedure		

Table 63 Conditions to be verified by customs authorities – Inward Processing – Auxiliary check B

AUX-IPO-ECO – Auxiliary Check for Inward Processing concerning the Economic Conditions: when the customs officer registers that the economic conditions must be further checked, the trader is automatically informed about that.

The customs officer will then communicate with the Commission³. The Customs Expert Group of the European Commission will there decide on the fulfilment of the economic conditions and will communicate that result to the customs officer who will register the result in the system.

In order not to jeopardise the deadlines, the customs officer will register – before communicating to the Commission about the need to check the economic conditions – whether an extension of the time limit to take decision is necessary.



The time limit to take decision can be extended by a period up to one year for the Customs Expert Group to decide on the fulfilment of the economic conditions.

7.2.1.2.3 Authorisation for the use of outward processing procedure

When the **applicant is not holder of an AEOC or AEOF authorisation**, the following checks must be performed:

Conditions to be verified by the customs authorities		OPO 
Measures to establish that the processed products have resulted from processing of goods placed under a processing procedure are specified		
Economic conditions for outward processing have to be examined		<u>AUX-OPO-ECO</u>
Measures to establish that the conditions for using the equivalent goods or the standard exchange system are met are specified		
The Customs Officer confirms that no other reason could lead to the rejection of the authorisation		

Table 64 Conditions to be verified by customs authorities – Outward Processing – Applicant is not holder of AEOC or AEOF Authorisation

Note that in case it is indicated that other conditions could lead to the authorisation rejection, the customs officer must specify these conditions.

³ The communication with the Commission is done by means different from the Customs Decisions system.

When the **applicant is holder of an AEOC or AEOF authorisation**, the following checks must be performed:

Conditions to be verified by the customs authorities		OPO 
Measures to establish that the processed products have resulted from processing of goods placed under a processing procedure are specified		
Economic conditions for outward processing have to be examined	<u>AUX-OPO-ECO</u>	
Measures to establish that the conditions for using the equivalent goods or the standard exchange system are met are specified		
The Customs Officer confirms that no other reason could lead to the rejection of the authorisation		

Table 65 Conditions to be verified by customs authorities – Outward Processing – Applicant is holder of AEOC or AEOF Authorisation

Note that in case it is indicated that other conditions could lead to the authorisation rejection, the customs officer must specify these conditions.

AUX-OPO-ECO – Auxiliary Check for Outward Processing concerning the Economic Conditions: when the customs officer registers that the economic conditions must be further checked, the trader is automatically informed about that.

The customs officer will then communicate with the Commission⁴. The Customs Expert Group of the European Commission will there decide on the fulfilment of the economic conditions and will communicate that result to the customs officer who will register the result in the system.

In order not to jeopardise the deadlines, the customs officer will register – before communicating to the Commission about the need to check the economic conditions – whether an extension of the time limit to take decision is necessary.



The time limit to take decision can be extended by a period up to one year for the Customs Expert Group to decide on the fulfilment of the economic conditions.

⁴ The communication with the Commission is done by means different from the Customs Decisions system.

7.2.1.2.4 Authorisation for the use of end use procedure

When the **applicant is not holder of an AEOC or AEOF authorisation**, the following checks must be performed:


Conditions to be verified by the customs authorities	EUS 
Customs authorities are able to exercise customs supervision without disproportionate administrative arrangements	
Applicant has guarantee	
Applicant keeps appropriate records in a form approved by customs authorities	
Applicant provides necessary assurance of proper conduct of the operations	
The Customs Officer confirms that no other reason could lead to the rejection of the authorisation	

Table 66 Conditions to be verified by customs authorities – End Use – Applicant is not holder of AEOC or AEOF Authorisation

Note that in case it is indicated that other conditions could lead to the authorisation rejection, the customs officer must specify these conditions.

When the **applicant is holder of an AEOC or AEOF authorisation**, the following checks must be performed:


Conditions to be verified by the customs authorities	EUS 
Customs authorities are able to exercise customs supervision without disproportionate administrative arrangements	
Applicant has guarantee	
The Customs Officer confirms that no other reason could lead to the rejection of the authorisation	

Table 67 Conditions to be verified by customs authorities – End Use – Applicant is holder of AEOC or AEOF Authorisation

Note that in case it is indicated that other conditions could lead to the authorisation rejection, the customs officer must specify these conditions.

7.2.1.2.5 Authorisation for the use of temporary admission procedure

When the **applicant is not holder of an AEOC or AEOF authorisation**, the following checks must be performed:

Conditions to be verified by the customs authorities	TEA 
Customs authorities are able to exercise customs supervision without disproportionate administrative arrangements	
Applicant has guarantee	
Applicant keeps appropriate records in a form approved by customs authorities	
Applicant provides necessary assurance of proper conduct of the operations	
Applicant uses the goods or arranges for their use or carries out processing operations on the goods or arranges for them to be carried out	
The Customs Officer confirms that no other reason could lead to the rejection of the authorisation	

Table 68 Conditions to be verified by customs authorities – Temporary Admission – Applicant is not holder of AEOC or AEOF Authorisation

Note that in case it is indicated that other conditions could lead to the authorisation rejection, the customs officer must specify these conditions.

When the **applicant is holder of an AEOC or AEOF authorisation**, the following checks must be performed:

Conditions to be verified by the customs authorities	TEA 
Customs authorities are able to exercise customs supervision without disproportionate administrative arrangements	
Applicant has guarantee	
Applicant uses the goods or arranges for their use or carries out processing operations on the goods or arranges for them to be carried out	
The Customs Officer confirms that no other reason could lead to the rejection of the authorisation	

Table 69 Conditions to be verified by customs authorities – Temporary Admission – Applicant is holder of AEOC or AEOF Authorisation

Note that in case it is indicated that other conditions could lead to the authorisation rejection, the customs officer must specify these conditions.

7.2.1.3 Transit

7.2.1.3.1 Authorisation for the status of authorised consignee for Union transit

When the **applicant is not holder of an AEO authorisation**, the following checks must be performed:


Conditions to be verified by the customs authorities	ACE 
Applicant/holder regularly uses the union transit arrangements	
DTCA are able to supervise the procedure and carry out controls without disproportionate administrative effort	
Applicant allows the customs authority access to its customs and, where applicable, to its transport records	
Applicant will regularly receive goods that have been placed under the Union transit procedure	
Applicant has not been convicted of serious criminal offence or committed serious infringement of customs legislation or taxation rules	
Applicant can demonstrate a high level of control of his operations and of the flow of goods, by means of a system of managing commercial and, where appropriate, transport records, which allows appropriate customs control	
Applicant demonstrates practical standards of competence or professional qualifications directly related to the activity carried out	
The Customs Officer confirms that no other reason could lead to the rejection of the authorisation	

Table 70 Conditions to be verified by customs authorities – Authorised Consignee – Applicant is not holder of AEO Authorisation

Note that in case it is indicated that other conditions could lead to the authorisation rejection, the customs officer must specify these conditions.

When the **applicant is holder of an AEO authorisation**, the following checks must be performed:


Conditions to be verified by the customs authorities	ACE 
Applicant/holder regularly uses the union transit arrangements	
DTCA are able to supervise the procedure and carry out controls without disproportionate administrative effort	
Applicant allows the customs authority access to its customs and, where applicable, to its transport records	
Applicant will regularly receive goods that have been placed under the Union transit procedure	
The Customs Officer confirms that no other reason could lead to the rejection of the authorisation	

Table 71 Conditions to be verified by customs authorities – Authorised Consignee – Applicant is holder of AEO Authorisation

Note that in case it is indicated that other conditions could lead to the authorisation rejection, the customs officer must specify these conditions.

7.2.1.3.2 Authorisation for the status of authorised consignee for TIR operation

When the **applicant is not holder of an AEO authorisation**, the following checks must be performed:

Conditions to be verified by the customs authorities	ACT 
Applicant/holder regularly uses the union transit arrangements	
DTCA are able to supervise the procedure and carry out controls without disproportionate administrative effort	
Applicant/holder will regularly receive goods moved under TIR operation and whose DTCA has reason to believe that they can meet the obligations	
Applicant allows the customs authority access to its customs and, where applicable, to its transport records	
Applicant has not been convicted of serious criminal offence or committed serious infringement of customs legislation or taxation rules	
Applicant can demonstrate a high level of control of his operations and of the flow of goods, by means of a system of managing commercial and, where appropriate, transport records, which allows appropriate customs control	
Applicant demonstrates practical standards of competence or professional qualifications directly related to the activity carried out	
The Customs Officer confirms that no other reason could lead to the rejection of the authorisation	

Table 72 Conditions to be verified by customs authorities – Authorised Consignee TIR – Applicant is not holder of AEO Authorisation

Note that in case it is indicated that other conditions could lead to the authorisation rejection, the customs officer must specify these conditions.

When the **applicant is holder of an AEO authorisation**, the following checks must be performed:

Conditions to be verified by the customs authorities	ACT 
Applicant/holder regularly uses the union transit arrangements	
DTCA are able to supervise the procedure and carry out controls without disproportionate administrative effort	
Applicant/holder will regularly receive goods moved under TIR operation and whose DTCA has reason to believe that they can meet the obligations	
Applicant allows the customs authority access to its customs and, where applicable, to its transport records	
The Customs Officer confirms that no other reason could lead to the rejection of the authorisation	

Table 73 Conditions to be verified by customs authorities – Authorised Consignee TIR – Applicant is holder of AEO Authorisation

Note that in case it is indicated that other conditions could lead to the authorisation rejection, the customs officer must specify these conditions.

7.2.1.3.3 Authorisation for the status of authorised consignor for Union transit

When the **applicant is not holder of an AEO authorisation**, the following checks must be performed:

Conditions to be verified by the customs authorities	ACR 
Applicant/holder regularly uses the union transit arrangements	
DTCA are able to supervise the procedure and carry out controls without disproportionate administrative effort	
Applicant allows the customs authority access to its customs and, where applicable, to its transport records	
Applicant has not been convicted of serious criminal offence or committed serious infringement of customs legislation or taxation rules	
Applicant can demonstrate a high level of control of his operations and of the flow of goods, by means of a system of managing commercial and, where appropriate, transport records, which allows appropriate customs control	
Applicant demonstrates practical standards of competence or professional qualifications directly related to the activity carried out	
The Customs Officer confirms that no other reason could lead to the rejection of the authorisation	

Table 74 Conditions to be verified by customs authorities – Authorised Consignor – Applicant is not holder of AEO Authorisation

Note that in case it is indicated that other conditions could lead to the authorisation rejection, the customs officer must specify these conditions.

When the **applicant is holder of an AEO authorisation**, the following checks must be performed:


Conditions to be verified by the customs authorities	ACR 
Applicant/holder regularly uses the union transit arrangements	
DTCA are able to supervise the procedure and carry out controls without disproportionate administrative effort	
Applicant allows the customs authority access to its customs and, where applicable, to its transport records	
The Customs Officer confirms that no other reason could lead to the rejection of the authorisation	

Table 75 Conditions to be verified by customs authorities – Authorised Consignor – Applicant is holder of AEO Authorisation

Note that in case it is indicated that other conditions could lead to the authorisation rejection, the customs officer must specify these conditions.

7.2.1.3.4 Authorisation for the status of authorised issuer

When the **applicant is not holder of an AEO authorisation**, the following checks must be performed:

Conditions to be verified by the customs authorities	ACP 
Applicant/holder regularly uses the union transit arrangements	
DTCA are able to supervise the procedure and carry out controls without disproportionate administrative effort	
Applicant has not been convicted of serious criminal offence or committed serious infringement of customs legislation or taxation rules	
Applicant can demonstrate a high level of control of his operations and of the flow of goods, by means of a system of managing commercial and, where appropriate, transport records, which allows appropriate customs control	
Applicant demonstrates practical standards of competence or professional qualifications directly related to the activity carried out	
The Customs Officer confirms that no other reason could lead to the rejection of the authorisation	

Table 76 Conditions to be verified by customs authorities – Authorised Issuer – Applicant is not holder of AEO Authorisation

Note that in case it is indicated that other conditions could lead to the authorisation rejection, the customs officer must specify these conditions.

When the **applicant is holder of an AEO authorisation**, the following checks must be performed:

Conditions to be verified by the customs authorities	ACP 
Applicant/holder regularly uses the union transit arrangements	
DTCA are able to supervise the procedure and carry out controls without disproportionate administrative effort	
The Customs Officer confirms that no other reason could lead to the rejection of the authorisation	

Table 77 Conditions to be verified by customs authorities – Authorised Issuer – Applicant is holder of AEO Authorisation

Note that in case it is indicated that other conditions could lead to the authorisation rejection, the customs officer must specify these conditions.

7.2.1.3.5 Authorisation to use of seals of a special type

When the **applicant is not holder of an AEO authorisation**, the following checks must be performed:

Conditions to be verified by the customs authorities	SSE 
Applicant/holder regularly uses the union transit arrangements	
DTCA are able to supervise the procedure and carry out controls without disproportionate administrative effort	
Seals can be approved	
Applicant allows the customs authority access to its customs and, where applicable, to its transport records	
Applicant has not been convicted of serious criminal offence or committed serious infringement of customs legislation or taxation rules	
Applicant can demonstrate a high level of control of his operations and of the flow of goods, by means of a system of managing commercial and, where appropriate, transport records, which allows appropriate customs control	
Applicant demonstrates practical standards of competence or professional qualifications directly related to the activity carried out	
The Customs Officer confirms that no other reason could lead to the rejection of the authorisation	

Table 78 Conditions to be verified by customs authorities – Special Seals – Applicant is not holder of AEO Authorisation

Note that in case it is indicated that other conditions could lead to the authorisation rejection, the customs officer must specify these conditions.

When the **applicant is holder of an AEO authorisation**, the following checks must be performed:

Conditions to be verified by the customs authorities	SSE 
Applicant/holder regularly uses the union transit arrangements	
DTCA are able to supervise the procedure and carry out controls without disproportionate administrative effort	
Seals can be approved	
Applicant allows the customs authority access to its customs and, where applicable, to its transport records	
The Customs Officer confirms that no other reason could lead to the rejection of the authorisation	

Table 79 Conditions to be verified by customs authorities – Special Seals – Applicant is holder of AEO Authorisation

Note that in case it is indicated that other conditions could lead to the authorisation rejection, the customs officer must specify these conditions.

7.2.1.3.6 Authorisation to use transit declaration with a reduced dataset

When the **applicant is not holder of an AEO authorisation**, the following checks must be performed:

Conditions to be verified by the customs authorities	TRD 
Applicant/holder regularly uses the union transit arrangements	
DTCA are able to supervise the procedure and carry out controls without disproportionate administrative effort	
Applicant allows the customs authority access to its customs and, where applicable, to its transport records	
Applicant has not been convicted of serious criminal offence or committed serious infringement of customs legislation or taxation rules	
Applicant can demonstrate a high level of control of his operations and of the flow of goods, by means of a system of managing commercial and, where appropriate, transport records, which allows appropriate customs control	
Applicant demonstrates practical standards of competence or professional qualifications directly related to the activity carried out	
The Customs Officer confirms that no other reason could lead to the rejection of the authorisation	

Table 80 Conditions to be verified by customs authorities – Transit Reduced Dataset – Applicant is not holder of AEO Authorisation

Note that in case it is indicated that other conditions could lead to the authorisation rejection, the customs officer must specify these conditions.

When the **applicant is holder of an AEO authorisation**, the following checks must be performed:


Conditions to be verified by the customs authorities	TRD 
Applicant/holder regularly uses the union transit arrangements	
DTCA are able to supervise the procedure and carry out controls without disproportionate administrative effort	
Applicant allows the customs authority access to its customs and, where applicable, to its transport records	
The Customs Officer confirms that no other reason could lead to the rejection of the authorisation	

Table 81 Conditions to be verified by customs authorities – Transit Reduced Dataset – Applicant is holder of AEO Authorisation

Note that in case it is indicated that other conditions could lead to the authorisation rejection, the customs officer must specify these conditions.

7.2.1.3.7 Authorisation for the use of an electronic transport document as customs declaration

When the **applicant is not holder of an AEO authorisation**, the following checks must be performed:

Conditions to be verified by the customs authorities	ETD 
Applicant/holder regularly uses the union transit arrangements	
DTCA are able to supervise the procedure and carry out controls without disproportionate administrative effort	
Applicant operates significant number of flights/voyages within the union	
Particulars of the electronic transport document are available	
Applicant has not been convicted of serious criminal offence or committed serious infringement of customs legislation or taxation rules	
Applicant can demonstrate a high level of control of his operations and of the flow of goods, by means of a system of managing commercial and, where appropriate, transport records, which allows appropriate customs control	
Applicant demonstrates practical standards of competence or professional qualifications directly related to the activity carried out	
The Customs Officer confirms that no other reason could lead to the rejection of the authorisation	

Table 82 Conditions to be verified by customs authorities – Electronic transport document – Applicant is not holder of AEO Authorisation

Note that in case it is indicated that other conditions could lead to the authorisation rejection, the customs officer must specify these conditions.

When the **applicant is holder of an AEO authorisation**, the following checks must be performed:

Conditions to be verified by the customs authorities	ETD 
Applicant/holder regularly uses the union transit arrangements	
DTCA are able to supervise the procedure and carry out controls without disproportionate administrative effort	
Applicant operates significant number of flights/voyages within the union	
Particulars of the electronic transport document are available	
The Customs Officer confirms that no other reason could lead to the rejection of the authorisation	

Table 83 Conditions to be verified by customs authorities – Electronic transport document – Applicant is holder of AEO Authorisation

Note that in case it is indicated that other conditions could lead to the authorisation rejection, the customs officer must specify these conditions.

7.2.1.4 Regular Shipping Services

7.2.1.4.1 Authorisation to establish regular shipping services

When the **applicant is not holder of an AEOC or AEOF authorisation**, the following checks must be performed:


Conditions to be verified by the customs authorities	RSS 
Applicant undertakes that on the routes of the RSS, no transhipments of goods are to be made	
Applicant undertakes that on the routes of the RSS, no calls will be made at any free zone of a Union port	
Applicant undertakes that on the routes of the RSS, no calls will be made at any port outside the customs territory of the Union	
Applicant undertakes to register the names of the vessels assigned to RSS, the first port where the vessel starts its operation as a RSS and the ports of Call	
Applicant has not been convicted of serious criminal offence or committed serious infringement of customs legislation or taxation rules	
Applicant undertakes to use the service for the vessels that it has registered for that purpose	
The Customs Officer confirms that no other reason could lead to the rejection of the authorisation	

Table 84 Conditions to be verified by customs authorities – Regular Shipping Services – Applicant is not holder of AEOC or AEOF Authorisation

Note that in case it is indicated that other conditions could lead to the authorisation rejection, the customs officer must specify these conditions.

When the **applicant is holder of an AEOC or AEOF authorisation**, the following checks must be performed:


Conditions to be verified by the customs authorities	RSS 
Applicant undertakes that on the routes of the RSS, no transhipments of goods are to be made	
Applicant undertakes that on the routes of the RSS, no calls will be made at any free zone of a Union port	
Applicant undertakes that on the routes of the RSS, no calls will be made at any port outside the customs territory of the Union	
Applicant undertakes to register the names of the vessels assigned to RSS, the first port where the vessel starts its operation as a RSS and the ports of Call	
Applicant undertakes to use the service for the vessels that it has registered for that purpose	
The Customs Officer confirms that no other reason could lead to the rejection of the authorisation	

Table 85 Conditions to be verified by customs authorities – Regular Shipping Services – Applicant is holder of AEOC or AEOF Authorisation

Note that in case it is indicated that other conditions could lead to the authorisation rejection, the customs officer must specify these conditions.

7.2.1.5 Other Applications (Standard Process)

7.2.1.5.1 Authorisation for the provision of a comprehensive guarantee, including possible reduction or waiver

The conditions and criteria to be validated to an authorisation for the provision of a comprehensive guarantee are depending on the type of customs debts referred to in the application as well as the level of reduction which is requested for each of these types.

It is worth noting that not all levels of reduction can be requested for all types of customs debts. The following table indicates the possible mappings:

Customs Debts	Level of guarantee (% of reference amount)
Existing Customs Debts	100% of the relevant part of the reference amount (No reduction)
	30% of the relevant part of the reference amount
Potential Customs Debts	100% of the relevant part of the reference amount (No reduction)
	50% of the relevant part of the reference amount
	30% of the relevant part of the reference amount
	0% of the relevant part of the reference amount (Guarantee Waiver)

Table 86 Levels of guarantee that can be requested, based on the type of customs debts

When **no reduction** is requested, for any of the debts types, and when the **applicant is not holder of an AEO authorisation**, the following checks must be performed:

Conditions to be verified by the customs authorities	CGU-0
Applicant is regular user to the customs procedures involved or has capacity to fulfil obligations	
Applicant has not been convicted of serious criminal offence or committed serious infringement of customs legislation or taxation rules	
The Customs Officer confirms that no other reason could lead to the rejection of the authorisation	

Table 87 Conditions to be verified by customs authorities – Comprehensive Guarantee – No reduction (any debt) – Applicant is not holder of AEO Authorisation

Note that in case it is indicated that other conditions could lead to the authorisation rejection, the customs officer must specify these conditions.

When **no reduction** is requested, for any of the debts types, and when the **applicant is holder of an AEO authorisation**, the following checks must be performed:

Conditions to be verified by the customs authorities	CGU-0
N/A	

Table 88 Conditions to be verified by customs authorities – Comprehensive Guarantee – No reduction (any debt) – Applicant is holder of AEO Authorisation

When a **level of reduction to 30%** is requested, for the potential customs debts, and when the **applicant is not holder of an AEO authorisation**, the following checks must be performed:



Conditions to be verified by the customs authorities	CGU-30-P  
Applicant is regular user to the customs procedures involved or has capacity to fulfil obligations	
Applicant has not been convicted of serious criminal offence or committed serious infringement of customs legislation or taxation rules	
Applicant maintains accounting system which is consistent with the GAAP	
Applicant has an administrative organisation which corresponds with the type and size of the business	
Employees of the applicant or holder are aware of the need to inform the customs authority about compliance difficulties	
Applicant is not subject to bankruptcy	
Applicant has fulfilled its financial obligations regarding customs duties, taxes and other duties during the last three years	
Applicant can demonstrate sufficient financial standing including having no negative assets, except when they are covered	
Applicant has sufficient financial resources to cover the reference amount not covered by the guarantee	
The Customs Officer confirms that no other reason could lead to the rejection of the authorisation	

Table 89 Conditions to be verified by customs authorities – Comprehensive Guarantee – 30% reduction (potential debt) – Applicant is not holder of AEO Authorisation

Note that in case it is indicated that other conditions could lead to the authorisation rejection, the customs officer must specify these conditions.

When a **level of reduction to 30%** is requested, for any of the potential customs debts, and when the **applicant is holder of an AEO authorisation**, the following check must be performed:



Conditions to be verified by the customs authorities	CGU-30-P  
Applicant has sufficient financial resources to cover the reference amount not covered by the guarantee	
The Customs Officer confirms that no other reason could lead to the rejection of the authorisation	

Table 90 Conditions to be verified by customs authorities – Comprehensive Guarantee – 30% reduction (potential debt) – Applicant is holder of AEO Authorisation

Note that in case it is indicated that other conditions could lead to the authorisation rejection, the customs officer must specify these conditions.

When a **level of reduction to 30%** is requested, for the existing customs debts, and when the **applicant is not holder of an AEO authorisation**, the following checks must be performed:


Conditions to be verified by the customs authorities	CGU-30-E 
Applicant is regular user to the customs procedures involved or has capacity to fulfil obligations	
Applicant has not been convicted of serious criminal offence or committed serious infringement of customs legislation or taxation rules	
Applicant maintains accounting system which is consistent with the GAAP	
Applicant has an administrative organisation which corresponds with the type and size of the business	
Employees of the applicant or holder are aware of the need to inform the customs authority about compliance difficulties	
Applicant is not subject to bankruptcy	
Applicant has fulfilled its financial obligations regarding customs duties, taxes and other duties during the last three years	
Applicant can demonstrate sufficient financial standing including having no negative assets, except when they are covered	
Applicant has sufficient financial resources to cover the reference amount not covered by the guarantee	
The Customs Officer confirms that no other reason could lead to the rejection of the authorisation	

Table 91 Conditions to be verified by customs authorities – Comprehensive Guarantee – 30% reduction (existing debt) – Applicant is not holder of AEO Authorisation

Note that in case it is indicated that other conditions could lead to the authorisation rejection, the customs officer must specify these conditions.

When a **level of reduction to 30%** is requested, for any of the existing customs debts, and when the **applicant is holder of an AEO authorisation**, the following check must be performed:


Conditions to be verified by the customs authorities	CGU-30-E 
Applicant has sufficient financial resources to cover the reference amount not covered by the guarantee	
The Customs Officer confirms that no other reason could lead to the rejection of the authorisation	

Table 92 Conditions to be verified by customs authorities – Comprehensive Guarantee – 30% reduction (existing debt) – Applicant is holder of AEO Authorisation

Note that in case it is indicated that other conditions could lead to the authorisation rejection, the customs officer must specify these conditions.

When a **level of reduction to 50%** is requested, for potential customs debts, and when the **applicant is not holder of an AEO authorisation**, the following checks must be performed:



Conditions to be verified by the customs authorities	CGU-50  
Applicant is regular user to the customs procedures involved or has capacity to fulfil obligations	
Applicant has not been convicted of serious criminal offence or committed serious infringement of customs legislation or taxation rules	
Applicant maintains accounting system which is consistent with the GAAP	
Applicant has an administrative organisation which corresponds with the type and size of the business	
Applicant is not subject to bankruptcy	
Applicant has fulfilled its financial obligations regarding customs duties, taxes and other duties during the last three years	
Applicant can demonstrate sufficient financial standing including having no negative assets, except when they are covered	
Applicant has sufficient financial resources to cover the reference amount not covered by the guarantee	
The Customs Officer confirms that no other reason could lead to the rejection of the authorisation	

Table 93 Conditions to be verified by customs authorities – Comprehensive Guarantee – 50% reduction (potential debts) – Applicant is not holder of AEO Authorisation

Note that in case it is indicated that other conditions could lead to the authorisation rejection, the customs officer must specify these conditions.

When a **level of reduction to 50%** is requested, for potential customs debts, and when the **applicant is holder of an AEO authorisation**, the following checks must be performed:



Conditions to be verified by the customs authorities	CGU-50  
Applicant has sufficient financial resources to cover the reference amount not covered by the guarantee	
The Customs Officer confirms that no other reason could lead to the rejection of the authorisation	

Table 94 Conditions to be verified by customs authorities – Comprehensive Guarantee – 50% reduction (potential debts) – Applicant is holder of AEO Authorisation

Note that in case it is indicated that other conditions could lead to the authorisation rejection, the customs officer must specify these conditions.

When a **guarantee waiver** is requested, for potential customs debts, and when the **applicant is not holder of an AEO authorisation**, the following checks must be performed:


Conditions to be verified by the customs authorities	CGU-W 
Applicant is regular user to the customs procedures involved or has capacity to fulfil obligations	
Applicant has not been convicted of serious criminal offence or committed serious infringement of customs legislation or taxation rules	
Applicant maintains accounting system which is consistent with the GAAP	
Applicant allows the customs authority access to its customs and, where applicable, to its transport records	
Applicant has a logistical system to distinguish between Union and non-Union good	
Applicant has an administrative organisation which corresponds with the type and size of the business	
Applicant has satisfactory procedures for handling of licences and authorisations and archiving of the company's records and for protection against the loss of information	
Employees of the applicant or holder are aware of the need to inform the customs authority about compliance difficulties	
Applicant has appropriate IT security measures to protect the system from unauthorised intrusion and to secure the applicant's documentation	
Applicant is not subject to bankruptcy	
Applicant has fulfilled its financial obligations regarding customs duties, taxes and other duties during the last three years	
Applicant can demonstrate sufficient financial standing including having no negative assets, except when they are covered	
Applicant has sufficient financial resources to cover the reference amount not covered by the guarantee	
Applicant has, if applicable, satisfactory procedures for handling licenses and authorisation related to commercial policy measures or to trade in agricultural products	
The Customs Officer confirms that no other reason could lead to the rejection of the authorisation	

Table 95 Conditions to be verified by customs authorities – Comprehensive Guarantee – Guarantee waiver (potential debts) – Applicant is not holder of AEO Authorisation

Note that in case it is indicated that other conditions could lead to the authorisation rejection, the customs officer must specify these conditions.

When a **guarantee waiver** is requested, for potential customs debts, and when the **applicant is holder of an AEO authorisation**, the following checks must be performed:


Conditions to be verified by the customs authorities	CGU-W 
Applicant has sufficient financial resources to cover the reference amount not covered by the guarantee	
The Customs Officer confirms that no other reason could lead to the rejection of the authorisation	

Table 96 Conditions to be verified by customs authorities – Comprehensive Guarantee – Guarantee waiver (existing debts) – Applicant is holder of AEO Authorisation

Note that in case it is indicated that other conditions could lead to the authorisation rejection, the customs officer must specify these conditions.

In all the above cases, no specific check is performed by the system.

7.2.1.5.2 Authorisation of deferment of the payment of the duty payable, as far as the permission is not granted in relation to a single operation

Regardless of whether the applicant is holder of an AEO authorisation, the following check must be performed:


Conditions to be verified by the customs authorities	DPO 
Guarantee is provided	
The Customs Officer confirms that no other reason could lead to the rejection of the authorisation	

Table 97 Conditions to be verified by customs authorities – Deferment of Payment – Applicant is (not) holder of AEO Authorisation

Note that in case it is indicated that other conditions could lead to the authorisation rejection, the customs officer must specify these conditions.

No specific check is performed by the system.

7.2.1.5.3 Authorisation for the simplification of the determination of amounts being part of the customs value of goods.

When the **applicant is not holder of an AEO authorisation**, the following checks must be performed:


Conditions to be verified by the customs authorities	CVA 
Applicant has not been convicted of serious criminal offence or committed serious infringement of customs legislation or taxation rules	
Applicant maintains accounting system which is consistent with the GAAP	
Applicant has an administrative organisation which corresponds with the type and size of the business	
Application of the procedures referred to in Article 166 of the Code would, in the circumstances, represent disproportioned administrative costs	
Customs value determined, will not significantly differ from that determined in the absence of an authorisation	
The Customs Officer confirms that no other reason could lead to the rejection of the authorisation	

Table 98 Conditions to be verified by customs authorities – Customs Valuation – Applicant is not holder of AEO Authorisation

Note that in case it is indicated that other conditions could lead to the authorisation rejection, the customs officer must specify these conditions.

When the **applicant is holder of an AEO authorisation**, the following checks must be performed:


Conditions to be verified by the customs authorities	CVA 
Application of the procedures referred to in Article 166 of the Code would, in the circumstances, represent disproportioned administrative costs	
Customs value determined, will not significantly differ from that determined in the absence of an authorisation	
The Customs Officer confirms that no other reason could lead to the rejection of the authorisation	

Table 99 Conditions to be verified by customs authorities – Customs Valuation – Applicant is holder of AEO Authorisation

Note that in case it is indicated that other conditions could lead to the authorisation rejection, the customs officer must specify these conditions.

In all the above cases, no specific check is performed by the system.

7.2.2 ADDITIONAL STEPS

During the decision-taking process, there are different auxiliary activities that can be performed before granting the authorisation and supporting the verification of conditions and criteria. The following activities can be part of the process:

- Consult involved Member State(s) – if the decision affects also a Member State other than the decision-taking customs authority, such a Member State is involved in the decision-taking process. Some MS will be consulted within a certain time limit.
- Request additional information – at some point of the decision-taking process, the customs officer can realise that he is not in possession of all information needed for making a decision. In such a case, the customs officer requests the trader for additional information. The trader is expected to send the requested information within a time limit set up by the customs officer. The time limit cannot exceed 30 days. The provided additional information is verified by the customs officer, whether the information meets the expectations.
- Manage adjustments - During the decision-taking process, the trader is allowed to carry out adjustments in order to ensure the fulfilment of the conditions and criteria to be granted the requested authorisation. The trader also proposes a time limit, within which he will implement the adjustments. The trader can implement the adjustments only where the customs officer has approved both the adjustments and the proposed time limit. If the adjustments are refused by the customs officer, the trader is free to submit another adjustments proposal. The involved Member States are also informed about the adjustments. Once the trader notifies the implementation, the customs officer checks if they meet the expectations.
- Extend time limit to take decision – if the customs officer is not able to take the decision within the time limit, he can decide to extend the time limit. The possible extension of the time limit differs, and depends whether the customs officer needs to conduct investigations about the applicant. Notification to the trader depends whether it can jeopardise the investigation or not.

These additional steps will be further detailed in dedicated chapters.

7.2.3 TAKE DECISION & NOTIFY

As soon as all conditions and criteria are verified and that no additional steps are needed by the customs officer, he will register whether he intends to take a favourable decision or not.

In the positive case, he will register all the details of the granted authorisation and the holder as well as the involved MS will be notified about the authorisation.

In the negative case, the applicant will be informed about the grounds of the intended decision and he will have the right to express his point of view (through the Right to be Heard process) that must be analysed by the customs officer. He may then revise his intention to take a favourable decision and – in the positive case – grant the authorisation.

When a favourable decision is taken, an automatic and unique *Decision Reference Number* is assigned to the decision. It is structured as follows:

[Country Code][Authorisation Type Code][Free characters]

Example: BETSTBE000001-2018-PNC2366

With:

- the **country code** being the ISO code of the customs authority in charge of the application, coded on two characters (in the example, "BE" for Belgium);
- the **authorisation type** code (in the example TST);
- the **free characters** being generated automatically (maximum 29 characters, in the example BE000001-2018-PNC2366). By default, CDMS uses the following algorithm⁵ to determine the free characters:
 - o DTCA;
 - o Dash character ("-");
 - o Current year;
 - o Dash character ("-");
 - o 3 random letters;
 - o Incremental number.

When the authorisation is favourable and is granted to the holder, and when the applicant had indicated in his application that he gives his consent for the publication in the list of authorisation holders, the aforementioned list is updated, inserting the following details onto the appropriate website:

- Holder of the authorisation;
- Type of authorisation;
- Date of effect or, if applicable, period of validity;
- Member State of the decision-taking customs authority;
- Competent/supervising customs office.

When the final decision is still unfavourable to the applicant, he has the right to appeal against the decision. This process will be further refined in a subsequent section.



TERMINOLOGY

Once the authorisation is granted, the **applicant** becomes **holder** of the authorisation.

These two words are used in the documentation to distinguish the application management from the authorisation management, however it is worth noting that the applicant and the holder are one single person.

7.2.4 WITHDRAWAL OF APPLICATION

In a similar way as the Accept Application process, the trader can request a withdrawal of his authorisation at any moment in time before the decision to grant (or not) the authorisation is made.

⁵ It is worth noting that the pre-existing authorisation (paper-based authorisation introduced in the system) cannot be encoded with the same pattern. The system will reject their introduction.

When the withdrawal is confirmed by the system, it cannot be analysed anymore by the customs authorities and no further action can be performed on that specific application.

The trader is then free to apply again for a new authorisation – by submitting a new application for a customs decision.

8 MANAGE ADJUSTMENTS

8.1 STAKEHOLDERS INVOLVED IN THE PROCESS

- Trader;
- Decision-taking customs authority;
- Consulted customs authorities.

8.2 BUSINESS

The Manage Adjustments process is part of the decision-taking process. Figure 13 depicts the high-level overview of the decision-taking process. The Manage Adjustments process is one of the Auxiliary Activities.

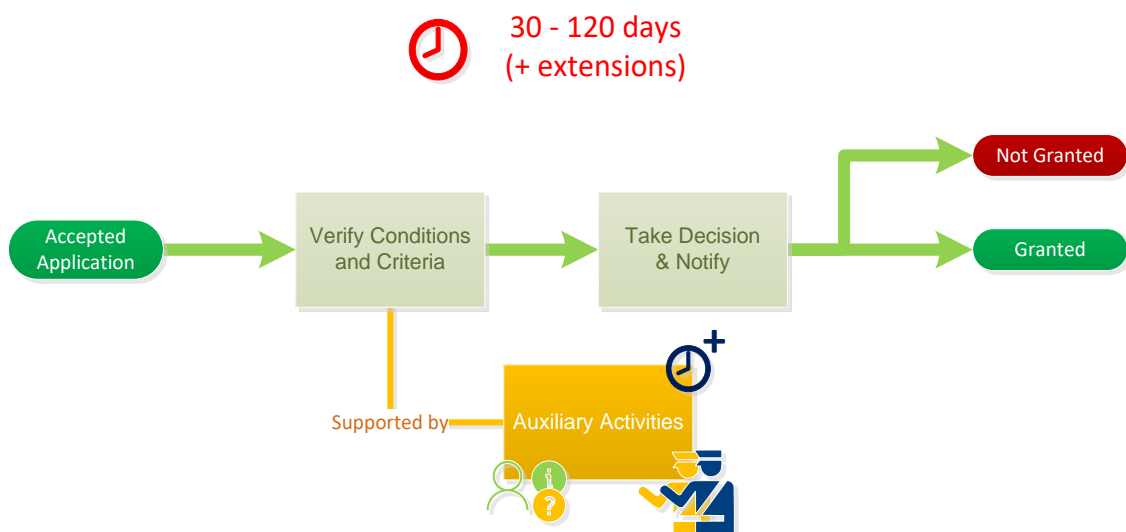


Figure 13 High level overview of the Take Decision Process

During the decision-taking process, the trader is allowed to carry out adjustments to ensure the fulfilment of the conditions and criteria in order to be granted the requested authorisation. The trader can propose adjustments after the application was accepted, but before the decision is taken.

Figure 14 presents the high-level overview of the Manage Adjustments process.

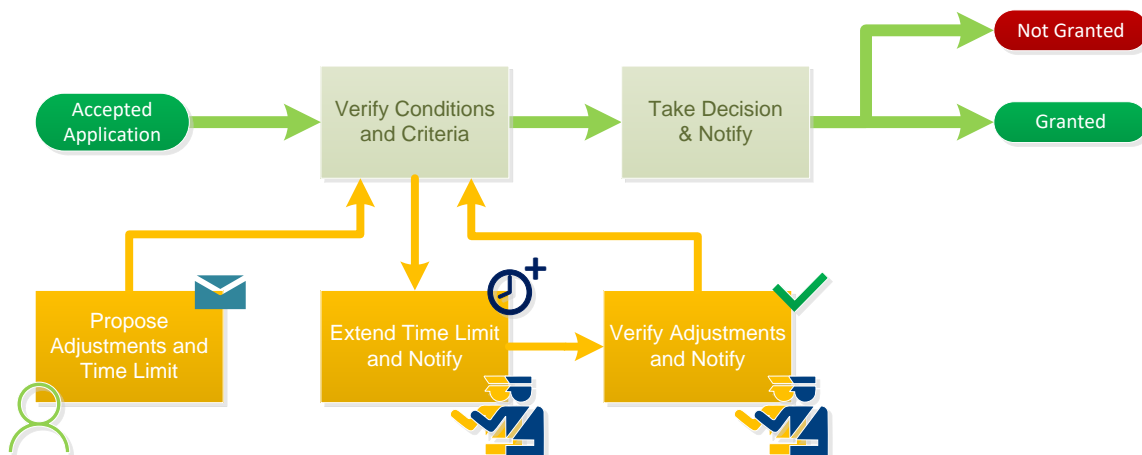


Figure 14 High level overview of the Manage Adjustments process

The Manage Adjustments process starts with the submission of the proposed adjustments by the trader. The adjustment represents information relevant to any check that needs to be verified by the customs officer, and which helps the positive validation. By relevant check is meant any check listed in chapter “3. Take Decision”. Together with the adjustments, the trader also submits a time limit proposal to implement the proposed adjustments. There is no limitation on the proposed time limit, but it should be represented by a reasonable time needed to implement the proposed adjustments.

The customs officer has to make a decision on the proposed adjustments. The outcome from the decision is the following:

- **Proposal is approved** – the customs officer agrees on both the adjustments and the time limit to implement them;
- **Proposal is not approved** – the customs officer does not agree on the adjustments, or on time limit to implement them, or on both.

If the customs officer decides to reject the adjustments for any reason, the trader has to be notified about this fact together with the rejection details. In this case, the trader is free to submit a new adjustments proposal.

If the proposed adjustments are approved, the customs officer has to analyse if the time limit to take decision needs to be extended. The following situations can present:

- The customs officer decides to extend the existing time limit and registers in the system the new time limit. The new time limit to take decision is notified to the trader;
- The time limit remains the same and no notification is sent to the trader.

Once the time limit to take decision is extended, the Customs Decisions system will check if there is an ongoing consultation with one or more Member State(s). If at least one consultation is ongoing, the customs officer will register whether the time limit to consult the Member State(s) should be extended. If he decides to extend the time limit, the Member State(s) will be notified accordingly.

If the applicant does not implement the adjustments within the time limit, the process simply ends.

On the other hand, once the trader has implemented the adjustments within the time limit, he will notify the customs officer about the adjustments and will provide proof of the implementation of the adjustments.

The customs officer finally needs to verify if the implemented adjustments comply with the expectations. He will then register the result of this validation.

If there is at least one ongoing consultation with Member State(s), the Member State(s) will be automatically informed about the implemented adjustments. The customs officer of the consulted Member State can take this into account, when verifying the conditions and criteria.

9 REQUEST ADDITIONAL INFORMATION

9.1 STAKEHOLDERS INVOLVED IN THE PROCESS

- Trader;
- Decision-taking customs authority;
- Consulted customs authorities.

9.2 BUSINESS

The Request Additional Information process is part of the decision-making process. Figure 15 depicts the high-level overview of the decision-making process. The Request Additional Information process is one of the Auxiliary Activities.



Figure 15 High level overview of the Take Decision Process

If the customs officer assumes that the information, which he has in possession, is not sufficient to take a decision, he can request the trader for additional information. At the same time, the customs officer will extend the time limit to take decision by the time limit given to the trader to provide the additional information.

Figure 16 presents the high-level overview of the Request Additional Information process.

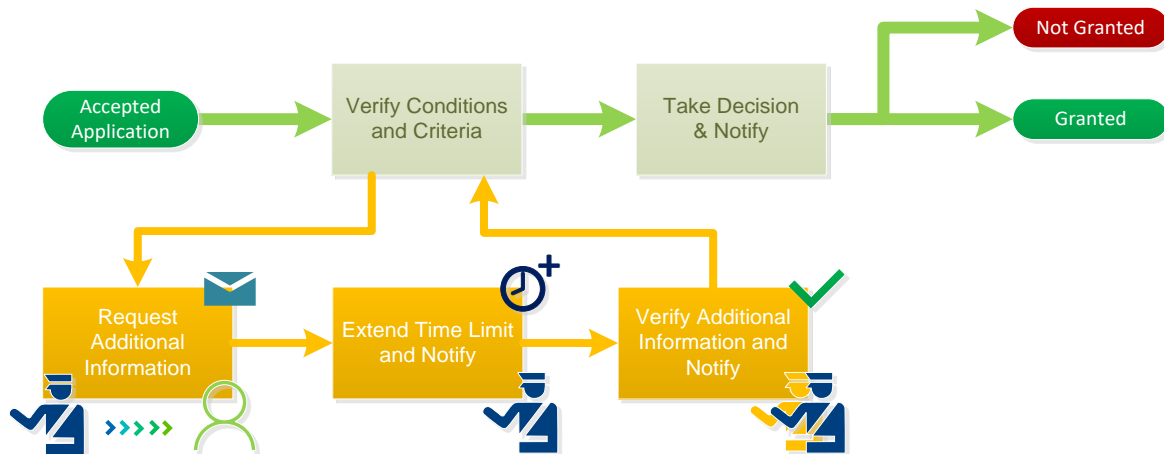


Figure 16 High level overview of the Request Additional Information process

The Request Additional Information process starts, when the customs officer realises that he is not in possession of enough information to take a decision. In order to request this information from the trader, the customs officer has to clearly define what information is requested. The requested information is related to the checks (conditions and criteria) that are performed by the customs officer. At the same time, a time limit needs to be setup by the customs officer for the trader to provide the requested information. It must be noted that the time limit cannot exceed 30 calendar days.



Since the trader is assigned to provide the additional information, the customs officer may not be able to proceed further with the examination of the conditions and criteria to take a decision. As a consequence, the time limit to take decision is automatically extended by the same period of time as the one incumbent upon the trader.

The trader is automatically informed about the additional information request and the relevant time limit to provide the information. There are two possibilities, how the trader copes with the additional information request:

- The trader follows the request and provides the requested information within the prescribed time limit;
- The trader does not provide the requested information on time or does not provide it at all.



It is worth noting that if the time limit to receive additional information has expired, that does not automatically imply that the application will receive a non-favourable decision. The customs officer can request the additional information again.

Once the additional information has been provided by the trader, the customs officer checks if the provided information complies with the expectations. If the provided information is satisfying, it will be used in the decision-taking process for verification of conditions and criteria. If the provided additional

information is not proven to be correct or is insufficient, the customs officer is free to ask again the trader for additional information, with precise specification of the expected information.

If there is at least one ongoing consultation with Member State(s), the Member State(s) will be automatically informed about the additional information by the trader to the decision-taking customs authority. The customs officer of the consulted Member State can take this into account, when verifying the conditions and criteria.

10 EXTEND TIME LIMIT DURING TAKE DECISION

10.1 STAKEHOLDERS INVOLVED IN THE PROCESS

- Trader;
- Decision-taking customs authority.

10.2 BUSINESS

The Extend Time Limit process is part of the decision-taking process. Figure 17 depicts the high-level overview of the decision-taking process. The Extend Time Limit process is one of the Auxiliary Activities.



Figure 17 High level overview of the Take Decision Process

During the decision-taking process, the extension of the time limit can be requested by the customs officer when he is not able to take the decision within the 30 to 120 calendar days-time limit (as presented in the section related to the “Take Decision” process) dedicated to the decision-taking process.

Figure 18 presents the high-level overview of the Extend Time Limit process.

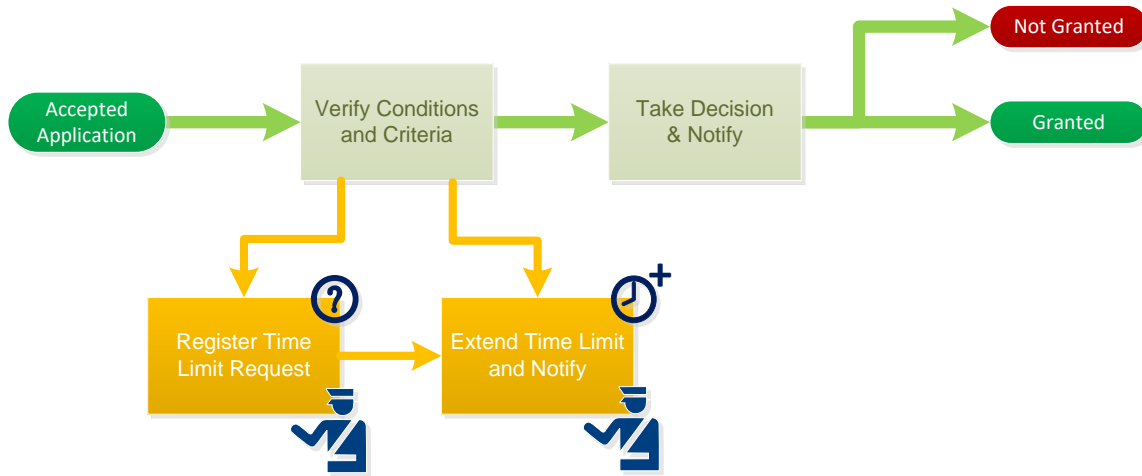


Figure 18 High level overview of the Extend Time Limit process

When the customs officer is not able to take a decision within the standard time limit of 30 to 120 calendar days, he can register a request for an extension of the time limit to take decision. The following situations are possible:

- The customs officer requests an extension of the time limit since he is not able to take a decision within the standard time limit to take decision;
- When there are serious grounds for suspecting an infringement of the customs legislation and the customs officer conducts investigations towards the trader, the customs officer can request an extension of the time limit for the ongoing investigations.

The time limits for the aforementioned cases differ. Table 100 lists the maximum time limits for different types of extension within the Take Decision process.

Type of extension	Time Limit
Extension of the time limit is requested by the customs officer, who is not able to take a decision within the standard time limit	Max. 30 days
Extension of the time limit is requested by the customs officer, who is conducting investigations towards the trader	Max. 9 months

Table 100 Overview of time limits for different types of extension within the Take Decision process

Extension of the time limit to take decision can be requested several times, but the cumulated time limit cannot exceed the values defined in Table 100. The evaluation and approval of time limits is managed by the Customs Decisions system. If the cumulative time limit extension for a particular decision-taking process is less than defined in Table 100, the time limit request is approved by the system. Otherwise, the time limit request is rejected. In both cases, the customs officer is informed about the result.

Once the time limit request is approved, the trader is notified about the reasons of extension of the time limit to take decision, as well as the new period of the time limit to take decision itself.

**Exception on the notification to the trader**

- If the customs officer conducts investigations, he has to identify whether the notification of the trader will not jeopardise the investigation. If the notification could jeopardise the ongoing investigations, the trader will not be notified about the extension of time limit.

11 CONSULT INVOLVED MEMBER STATES (TYPE I)

11.1 STAKEHOLDERS INVOLVED IN THE PROCESS

- Decision-taking customs authority;
- Consulted customs authorities.

11.2 BUSINESS

The Consult Involved Member States process is part of the decision-taking process. Figure 19 depicts the high-level overview of the decision-taking process. The Consult Involved Member States process is one of the Auxiliary Activities.



Please note that Consultation (Type I) is only applicable for the authorisations:

- in the Standard Procedure group, except for the Comprehensive Guarantee;
- in the Placing Goods Under a Customs Procedure and Temporary Storage group, except for Centralised Clearance and Temporary Storage;
- in the RSS group;
- Authorised Issuer, Electronic Transport Document and Simplified Declaration with a Reduced Data Set.

Additionally, it is optional or mandatory to consult the Involved Member States depending on the authorisation type. Consultation (Type I) is mandatory in case of RSS and ETD. Otherwise, it is optional.

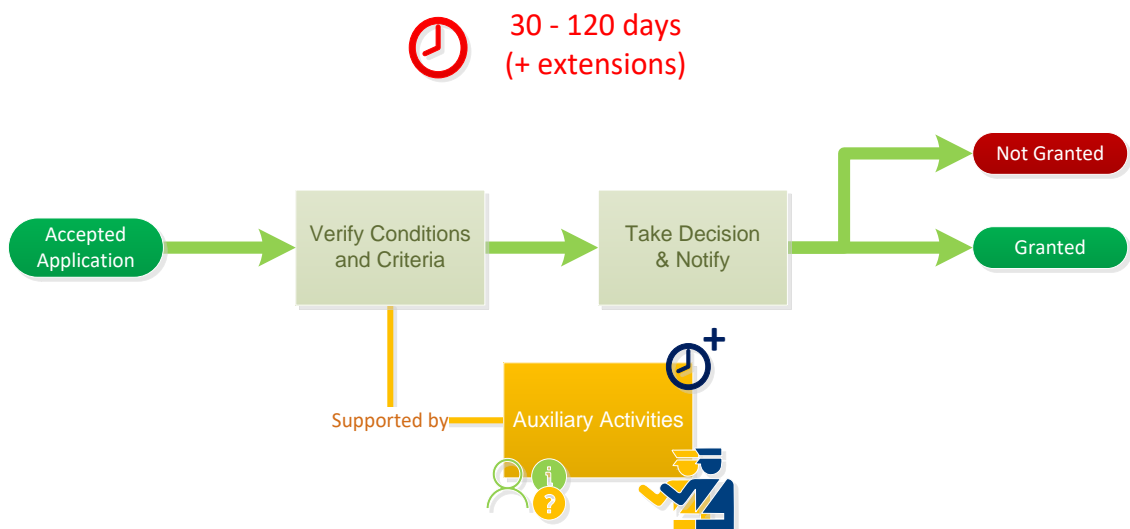


Figure 19 High level overview of the Take Decision Process

When there are one or more Member States involved into the customs decision (in addition to the DTCA), the customs officer may consult the conditions and criteria to be verified with the involved Member States. The involved Member States are the ones defined by the applicant, in the customs decision application under data element “Geographical Validity”. For the authorisation types for which the consultation is optional, the Member States to be consulted need to be selected by the customs officer amongst the list of involved Member States. For the authorisation types for which the consultation is mandatory, all involved Member States are automatically consulted.

The consultation request contains a list of conditions and criteria to be verified and the related time limit to provide the consultation result. The time limit is legally fixed to 45 days for the above-mentioned authorisation types, except for RSS, for which the time limit is fixed to 15 days.

Figure 20 presents the high-level overview of the Consult Involved Member States process.

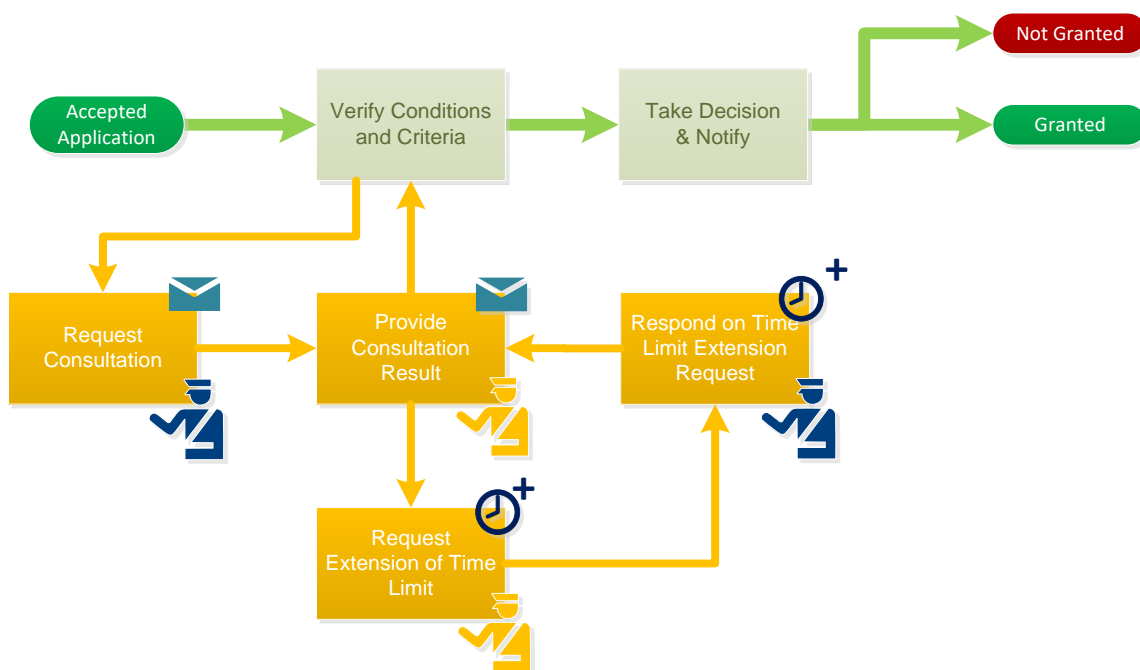


Figure 20 High level overview of the Consult Involved Member States process

The process starts during the decision-taking process, when the customs officer needs to consult the conditions and criteria with an involved Member State. The consultation request sent to the customs officer of the involved Member State contains the following:

- Application reference number to which the consultation result is to be provided;
- Conditions and criteria to be verified;
- Time limit for completion of the consultation.

Once the request is received, the customs officer of the consulted customs authority starts checking the relevant conditions and criteria.

There are two possible outcomes from this verification:

- The conditions and criteria are met;
- At least one of the conditions and criteria is not met.

Once the verification is finished, the consultation result – containing the verification of all required checks - is automatically sent back to the customs officer of the decision-taking customs authority.

When all the consultations are completed, the customs officer will register the consultation final result (positive or negative) together with a justification. He will then be able to continue the verification of conditions and criteria, supported by the consultation individual results.

If, while checking the conditions and criteria, the consulted authorities realise that the proposed time limit is not sufficient for verification, the customs officer of the consulted customs authority can request an extension of the time limit to the decision-taking customs authority. The customs officer of the DTCA will be notified of such a request upon which he will either approve or reject it.



The customs officer of the consulted customs authority can request one and only one extension of the time limit.

If the customs officer approves the time limit extension request, the Customs Decisions system automatically extends the time limit to consult the Member State. The customs officer of the consulted Member State will then be notified about the result of the time limit extension request. The notification can be one of the following:

- The time limit extension request is approved. The notification also contains information on the extension (number of days) and the new expiry date for the consultation process;
- The time limit extension request is rejected. The notification also depicts the reason of rejection.

When no consultation result has been sent by the consulted Member State within the time limit, the conditions and criteria are deemed fulfilled within this consulted MS.

12 CONSULT INVOLVED MEMBER STATES (TYPE II)

12.1 STAKEHOLDERS INVOLVED IN THE PROCESS

- Decision-taking customs authority;
- Involved Member States / Consulted customs authorities.

12.2 BUSINESS

The Consult Involved Member States process is part of the decision-taking process. Figure 21 depicts the high-level overview of the decision-taking process. The Consult Involved Member States process is one of the Auxiliary Activities.

i Please note that Consultation (Type II) is only applicable for the authorisations:

- in the Special Procedure group;
- Centralised Clearance and Temporary Storage;
- Comprehensive Guarantee.

Additionally, it is optional or mandatory to consult the Involved Member States depending on the authorisation type. Consultation (Type II) is mandatory in case of CCL and TST. Otherwise, it is optional.



Figure 21 High level overview of the Take Decision Process

When there are one or more Member States involved into the customs decision (in addition to the DTCA), the customs officer can request verification of the draft authorisation by the involved Member

State(s). The involved Member States are the ones defined by the applicant, in the customs decision application under data element "Geographical Validity". For the authorisation types for which the consultation is optional, the Member States to be consulted need to be selected by the customs officer amongst the list of involved Member States. For the authorisation types for which the consultation is mandatory, all involved Member States are automatically consulted.

Figure 22 presents the high-level overview of the Consult Involved Member States process.

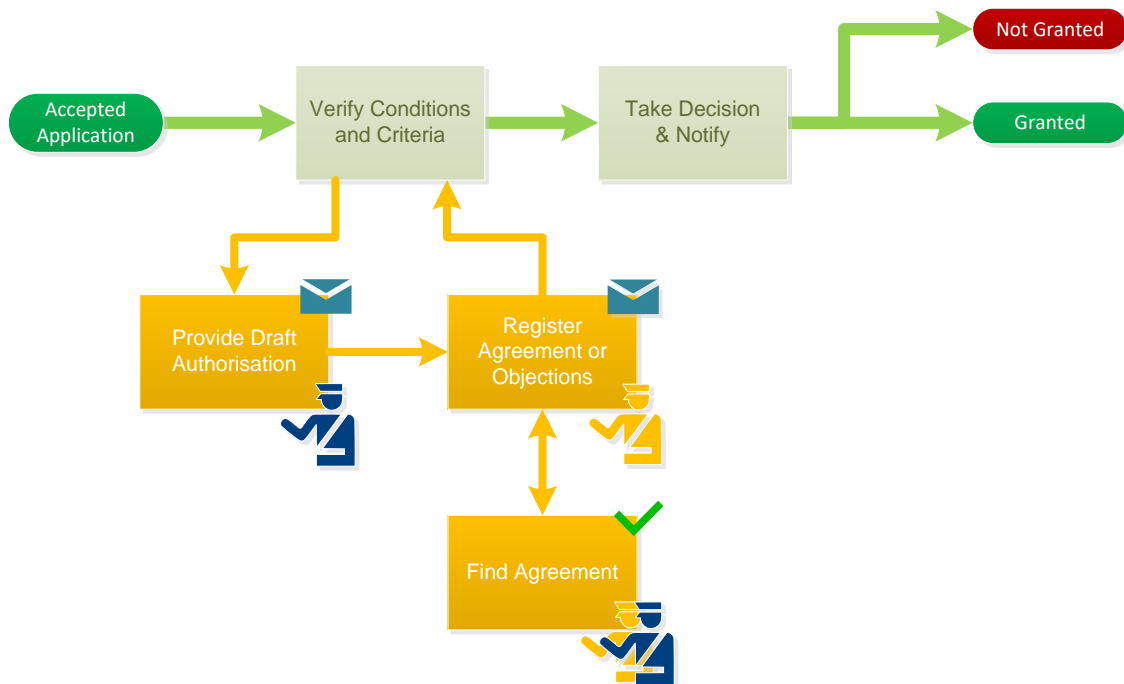


Figure 22 High level overview of the Consult Involved Member States process

The process starts differently for the aforementioned authorisation types:

- **Centralised Clearance and Temporary Storage** – the Member States that must be consulted are identified by the system;
- **Special Procedures and Comprehensive Guarantee** – the customs officer registers for each involved Member State whether it has been agreed to replace the prior agreement and information to be supplied or whether there is an agreement not to proceed with consultation. The following outcomes are possible:
 - o For each Member State where it has been agreed to replace the prior agreement and information to be supplied, a simple notification of the "to be" authorisation will be sent to them and no further consultation is needed;
 - o For each Member State where it has been agreed not to consult, the process will end;
 - o For each other Member State that is to be consulted, the process will continue.

If the consultation process continues, the customs officer requests the involved Member States to approve the draft authorisation or to send back objections on it. The consultation request submitted to the customs officer of the consulted Member State(s) contains the following elements (but not limited to):

- Accepted application;
- Draft authorisation;
- Control plan, if applicable;
- Time limit to provide the agreement or objections on the draft authorisation.

The customs officer of the consulted Member State needs to provide the agreement or the objections on the draft authorisation within a specific time limit. The time limit to provide agreement or objections on the draft authorisation is legally defined and varies on authorisation type as depicted in Table 101.

Authorisation Type	Time Limit to provide agreement/objections (days)
Placing Goods under a Customs Procedure and Temporary Storage	
Authorisation for centralised clearance	45
Authorisation for temporary storage	30
Special Procedures	
All authorisations	30
Standard Procedures	
Authorisation for comprehensive guarantee	30

Table 101 Time limit to provide agreement or objections

Once the customs officer of the involved Member State receives the consultation request, he should proceed as follows:

- Agrees on the provided draft authorisation; or
- Provides objections on the draft authorisation.

When the customs officer of the involved Member State does not provide agreement or objections on the draft authorisation within the time limit, the draft authorisation is automatically deemed to be accepted by the consulted Member State.

If the customs officer of the involved Member State agrees on the proposed draft authorisation, he informs the DTCA accordingly and then there is nothing more left for him to do. The customs officer of the decision-taking customs authority will be informed about the consultation result.

If the customs officer of the consulted Member State does not agree with the draft authorisation, he has to raise objections and provide them to the customs officer of decision-taking customs authority.

Upon reception of the objections by the decision-taking customs authority, the customs officer needs to decide if the received objections are acceptable or not and do one of the following:

- In order to **reach an agreement**, the customs officer decides to update the draft authorisation. The customs officer selects the Member States which have to be informed about the change and the draft authorisation is then submitted to the customs officers of these Member States;
- The customs officer decides not to update the draft authorisation.



It is worth noting that finding an agreement is an iterative process. More exchanges between the DTCA and involved customs officers are possible.

For reaching an agreement, the legislation defines a time limit. The time limit depends on the authorisation type and is depicted in Table 102.

Authorisation Type	Time Limit to find an agreement (days)
Placing Goods under a Customs Procedure and Temporary Storage	
Authorisation for centralised clearance	90
Authorisation for temporary storage	60
Special Procedures	
All authorisations	60
Standard Procedures	
Authorisation for comprehensive guarantee	60

Table 102 Time limit to find an agreement

Where the customs officer of the consulted Member State has communicated objections and no agreement is reached within the relevant time limit depicted in Table 102, the authorisation is granted for the part on which no objections were raised.



All the time limits referred in this document are constant and there is no possible extension of them.

12.3 SUMMARY OF THE CONSULTATION PER AUTHORISATION TYPE

Authorisation	Type	Consultation	Time Limit to provide agreement/objections (days)	Time Limit to find an agreement (days)
ACE	N/A	No	N/A	N/A
ACP	I	Optional	45	N/A
ACR	N/A	No	N/A	N/A
ACT	N/A	No	N/A	N/A
AWB	I	Optional	45	N/A
CCL	II	Mandatory	45	90
CGU	II	Optional	30	60

CVA	I	Optional	45	N/A
CW	II	Optional	30	60
DPO	I	Optional	45	N/A
EIR	I	Optional	45	N/A
ETD	I	Mandatory	45	N/A
EUS	II	Optional	30	60
IPO	II	Optional	30	60
OPO	II	Optional	30	60
RSS	I	Mandatory	15	N/A
SAS	I	Optional	45	N/A
SDE	I	Optional	45	N/A
SSE	N/A	No	N/A	N/A
TEA	II	Optional	30	60
TRD	I	Optional	45	N/A
TST	II	Mandatory	30	60

Table 103 Summary of the consultation per Authorisation type

13 WITHDRAW APPLICATION

13.1 STAKEHOLDERS INVOLVED IN THE PROCESS

- Trader;
- Decision-taking customs authority;
- Involved Member States.

13.2 BUSINESS

Once the trader submitted the application, he is allowed to withdraw it. The withdrawal of an application is possible either during the acceptance of the application or during the decision-taking process, but before the decision is made to grant the authorisation (or not).

From our high-level view of the Customs Decisions process, the withdrawal is inscribed in the first part of the process, as depicted in Figure 23.

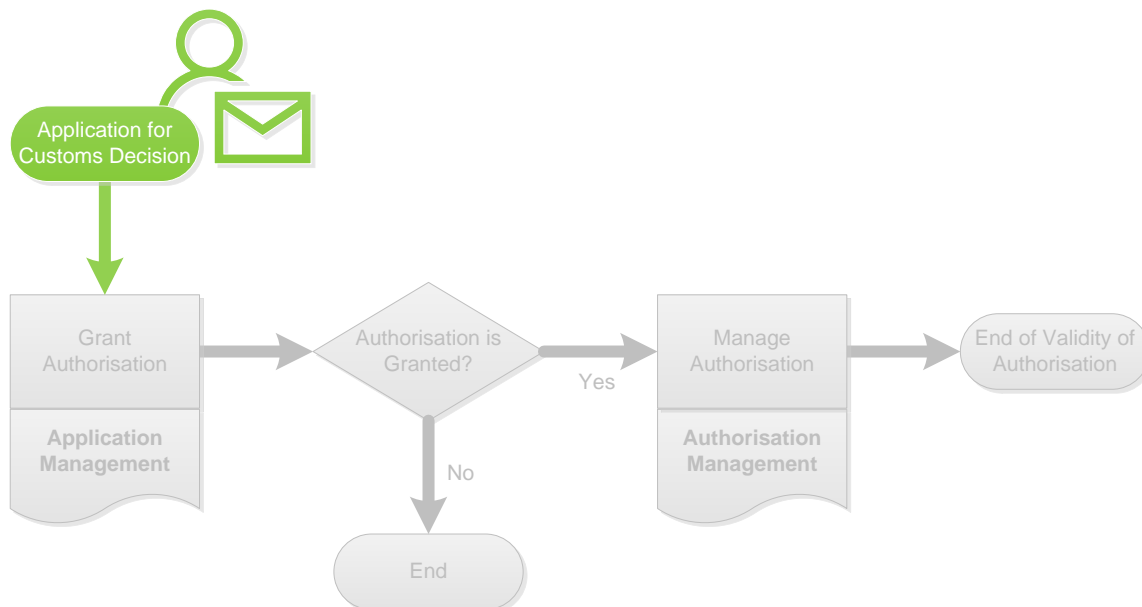


Figure 23 Decision-taking process, as part of the Customs Decisions process

Figure 24 presents the high-level overview of the Withdrawal process.

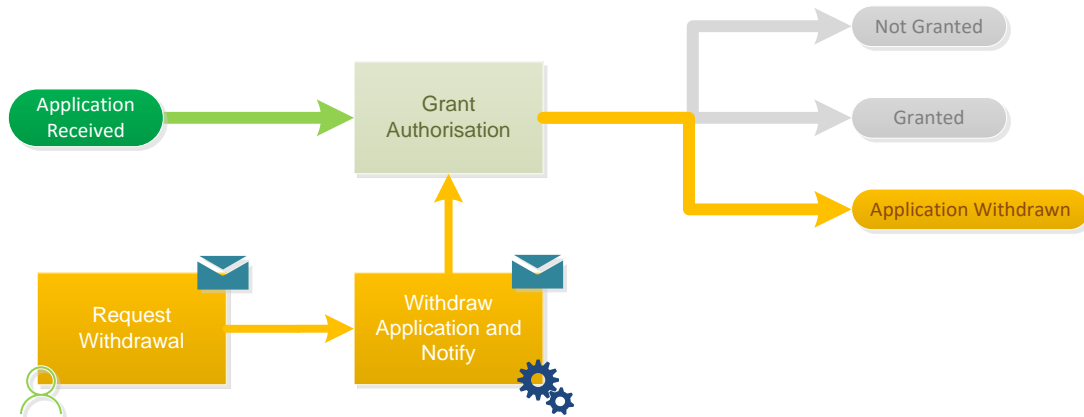


Figure 24 High level overview of the Withdrawal process

Once the withdrawal request is submitted by the trader, it is automatically accepted and the approval is notified to the trader. The state of the application changes to “Withdrawn”.

If more than one Member State is involved into the decision-taking process, they have to be notified about the withdrawal. The involved Member States are identified based on the “Geographical Validity” of the application.



It is worth noting that if the application was not yet accepted (it is in state “Registered”), the withdrawal is not to be notified to involved Member States, since the involved Member States have not yet been notified about the application itself.

Once the application is successfully withdrawn, the trader is free to submit a new application.

14 RIGHT TO APPEAL

14.1 STAKEHOLDERS INVOLVED IN THE PROCESS

- Trader;
- Decision-taking customs authority;
- Involved Member States.

14.2 BUSINESS

The trader has the right to appeal against any decision taken by the customs authorities relating to application or decision.

From our high-level view of the Customs Decisions process, the decision-taking process is inscribed in the first part of the process, as depicted in Figure 25.

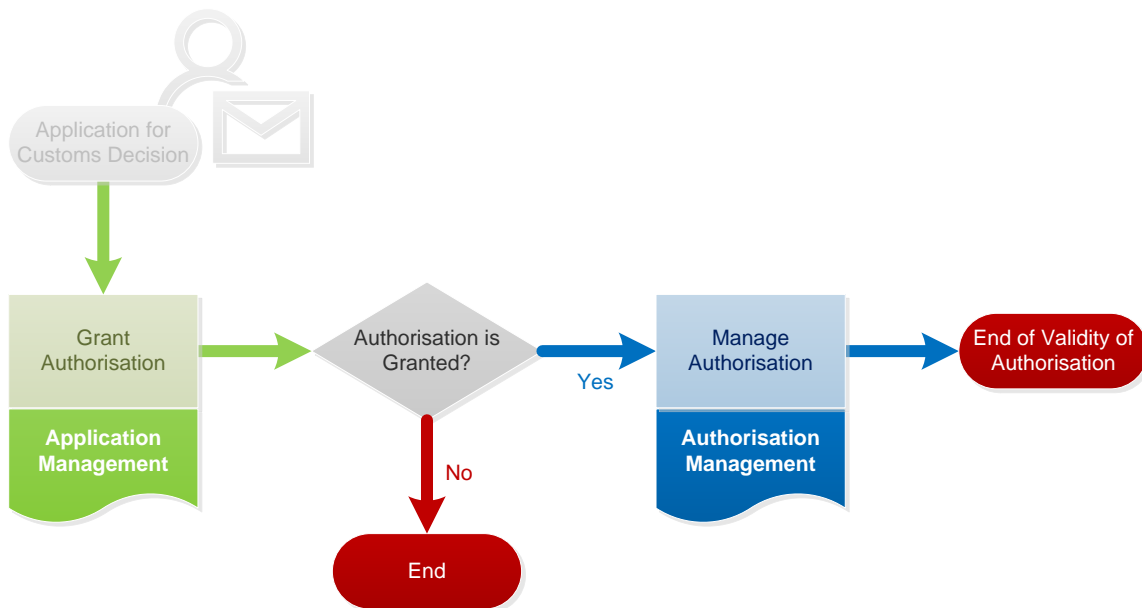


Figure 25 Decision-taking process, as part of the Customs Decisions process

Figure 26 presents the high-level overview of the Right to Appeal process.

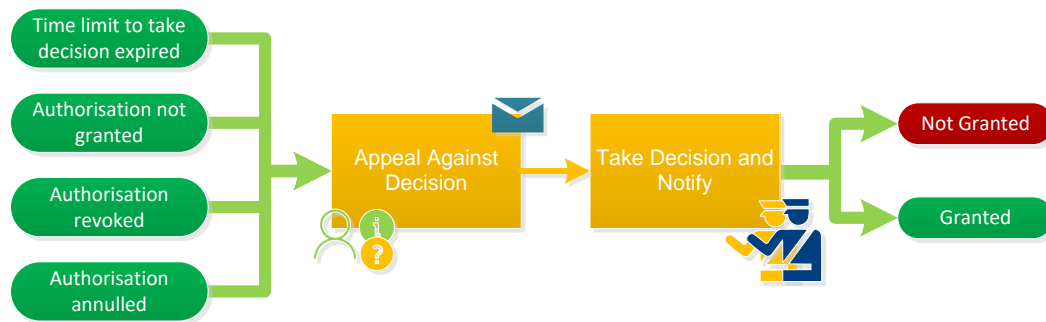


Figure 26 High level overview of the Right to Appeal process

The right to appeal is bound by national regulations and therefore is handled outside of the Customs Decisions system. Only the result of the right to appeal process is reflected in the system.

The trader has the right to appeal in the following two cases:

- The decision has been taken and is unfavourable for the applicant;
- No decision was obtained by the trader on the application within the time limit to take decision.



As highlighted in Figure 26, the trader can also appeal against the revocation or annulment. However, this functionality is not yet implemented in the CDMS system and is assumed as future improvement.

When the trader appeals, the customs officer registers in the system the start date of the procedure and justifies the reason of the appeal.

When the right to appeal procedure is finished the customs officer registers the details of the result, together with the justification.

When the authorisation had been granted and the outcome of the right to appeal is favourable, the decision status is back to “active” and the trader and the involved Member States are notified about this fact.

When the authorisation had been granted and the outcome of the right to appeal is unfavourable, the authorisation remains unchanged. No actor is informed.

If the reason to appeal was that the time limit to take decision expired or that an unfavourable decision had been made, and if the outcome of the right to appeal is favourable, the decision reference number is assigned to the authorisation. The trader and the involved MS are then notified accordingly.

If the reason to appeal was that the time limit to take decision expired or that an unfavourable decision had been made, and if the outcome of the right to appeal is still unfavourable, the trader and the involved MS are then notified accordingly.

When the outcome of the right to appeal is positive, when it has been notified to the MS and when the agreement has been given by the trader to publish the decision, the decision will automatically be published on the appropriate Internet-website by adding the trader to the list of holders.

15 SUSPEND A DECISION

15.1 STAKEHOLDERS INVOLVED IN THE PROCESS

- Trader;
- Decision-taking customs authority;
- Involved Member States.

15.2 BUSINESS

In specific cases, a decision can be suspended. As a consequence, it is not valid anymore during a certain period of time. The suspension can be requested either by the Customs Authority or by the holder.

In our high-level view of the Customs Decisions process (Figure 27), the suspension is part of the Manage Authorisation process, as depicted in Figure 28.

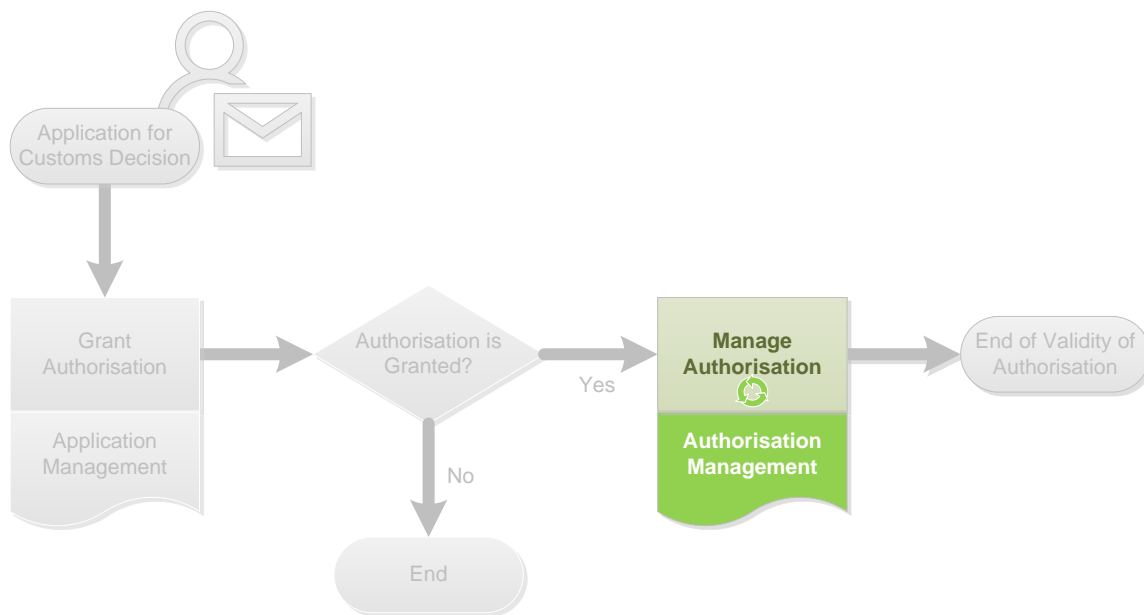


Figure 27: High level view of the Customs Decisions process

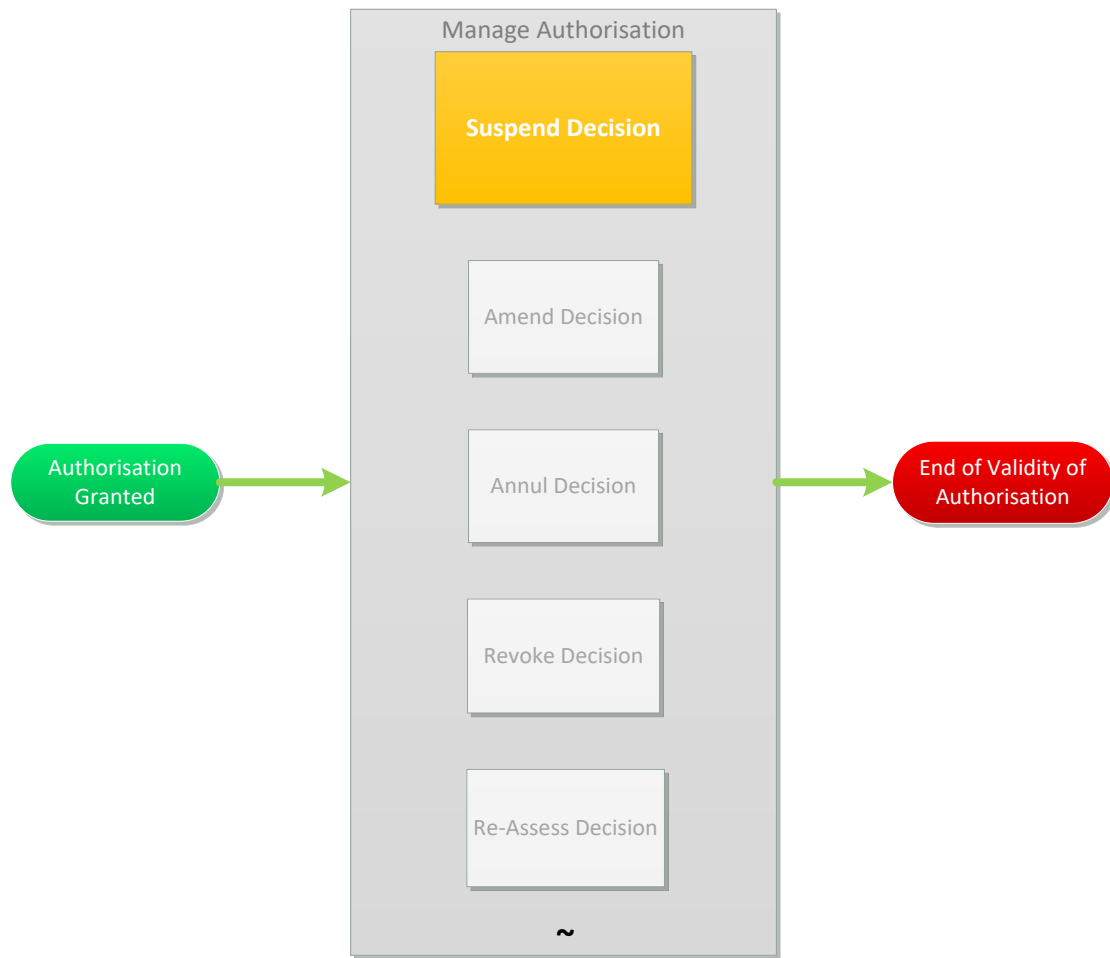


Figure 28: Suspend Decision is part of the Manage Authorisation process

The customs authority will initiate the suspension when:

- There are sufficient grounds for annulling, revoking or amending the decision, but further investigations are required;
- The holder of the decision does no longer fulfil the conditions or does not comply with obligations imposed during that decision, but can take measures to ensure the fulfilment or the compliance;
- After re-assessment, the customs officer realises that the decision needs to be suspended.

The holder of the decision can voluntarily request a suspension when:

- He is temporarily unable to fulfil the conditions of the decision or to comply with the obligations imposed under that decision. In that case, the holder should notify the customs authorities accordingly and inform them about the measures he will take and how much time he will need to implement them.



It is in the interest of the holder to apply voluntarily for a suspension of a decision.

For example, the holder realises that he no longer complies with the conditions of an active authorisation. He can request to suspend the decision. In this case, the suspension can be ended as soon as he fulfils the conditions again.

However, if the Customs Authorities realises, before the trader, that he no longer complies with obligations imposed under the decision, they can start the revocation process. In that case, the holder may lose his authorisation and the right to re-apply for the same authorisation for the next year (1).

Note that in case of annulment, the holder loses the right to re-apply for the same authorisation for the next 3 years.

Depending on the reason for suspension, one of the two following processes will be triggered:

- Suspend Decision – Main process (described in section 15.2.1);
- Suspend Decision – Measures to be Taken (described in section 15.2.2).

It is worth noting that the system will not allow the authorisation status to change more than once a day. Therefore, the suspension process can be *started* as soon as the authorisation is granted but the system will prevent the user to confirm the status change to "Suspended" if the authorisation validity start date is on the same day or if the status of the authorisation has already changed on the same day. A warning will ask the user to proceed on the next day at the earliest.

15.2.1 SUSPENSION - MAIN PROCESS

Suspend Decision is part of the Manage Authorisation process. Figure 29 depicts the high-level overview of the Suspend Decision main process.

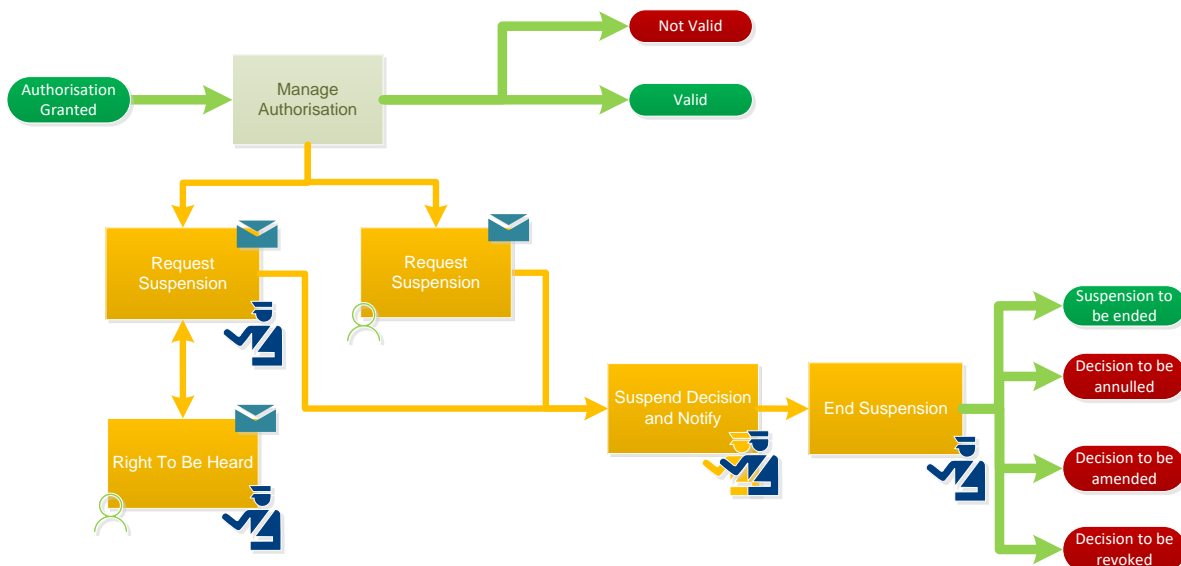


Figure 29: High Level Overview of the Suspend Decision Main Process

The Suspend Decision process is triggered when the customs authority considers that there may be sufficient grounds for annulling, revoking or amending the decision, but does not yet have all

necessary elements to decide on the annulment, revocation or amendment. It can also be automatically started when re-assessing the decision led to suspension.

The customs officer registers the reason for suspension and also registers whether the reason for suspension falls under the non-fulfilled condition 'Holder Has Not Been Convicted of Serious Criminal Offence or Committed Serious Infringements of Customs Legislation or Taxation Rules' Indication.

As soon as the customs officer has registered the reason for suspension, the grounds of the intended suspension are communicated to the trader (via the Right to be Heard process). The holder has then 30 calendar days to provide a point of view. Once provided, the customs authority can evaluate the justification provided by the holder and determines whether the decision is eventually to be suspended or not.

If the decision is to be suspended, the period of suspension shall correspond to the period of time needed by the customs authority to establish whether the conditions for an annulment, revocation or amendment are fulfilled.

From a general perspective, that period cannot exceed 30 calendar days. However, where the customs authority considered that the holder of the decision may not fulfil the criteria because he committed serious infringements of customs legislation, there is no limit of time and the suspension continues until the decision is made by a judicial body.

As soon as the suspension is confirmed by the customs officer, both the holder and the involved Member States (if any) are notified about the suspension. The status of the decision is updated to "Suspended".

Three possible scenarios are then possible:

1. In the case where the non-fulfilled conditions refer to a serious criminal offence or a serious infringement of customs legislation, the decision is suspended until the judicial authorities provide the decision to the customs authority.

That decision can be to:

- End the suspension and keep the decision active;
 - Amend the decision;
 - Annul the decision;
 - Revoke the decision.
2. In the case where the non-fulfilled conditions does not refer to the previous case, the customs officer analyses whether the decision is to be amended, annulled or revoked. If not, the suspension ends and the decision remains active, otherwise the dedicated process is started.
 3. The time to identify whether conditions for amendment, annulment or revocation are fulfilled expires, the suspension ends directly.

15.2.2 SUSPENSION - MEASURES TO BE TAKEN

Suspend Decision – Measures to be Taken is part of the Manage Authorisation depicts the high-level overview of this process.

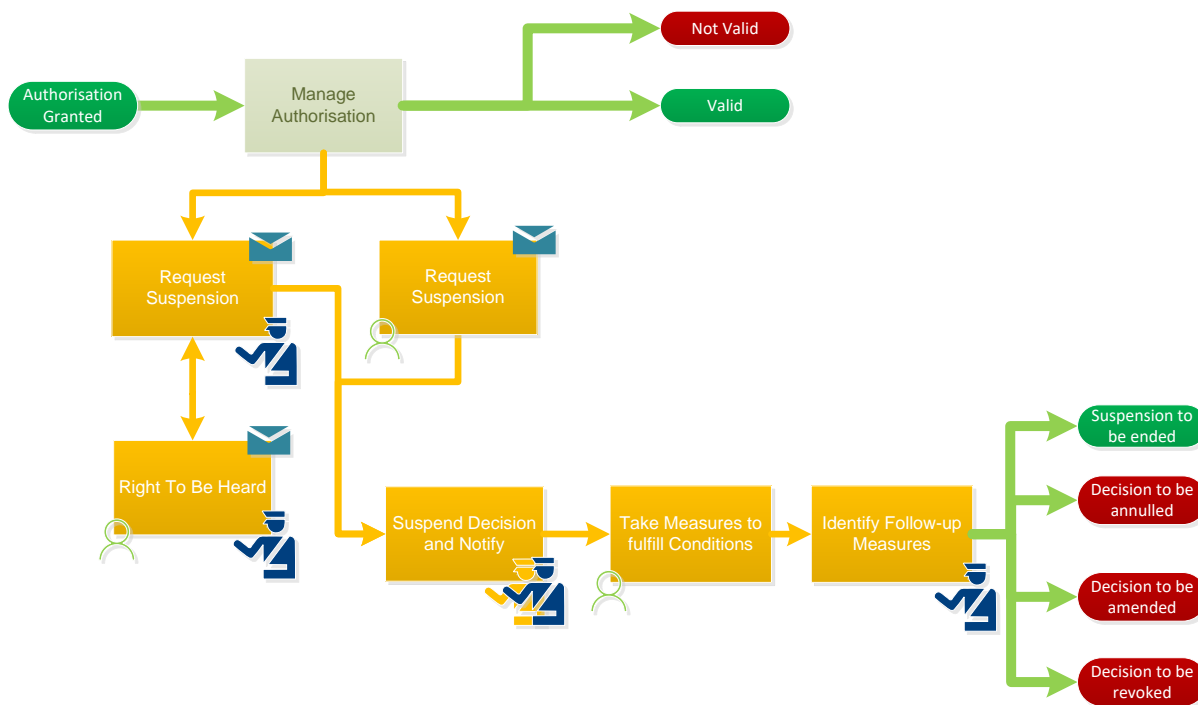


Figure 30: High Level Overview of the Suspend Decision – Measures to be Taken Process

This process is triggered when:

- A customs authority considers that the conditions for the decision are not fulfilled or that the holder of the decision does not comply with the obligations imposed under that decision, and it is appropriate to allow the holder of the decision to take measures to ensure the fulfilment of the conditions or the compliance with the obligations;
- The holder has sent a spontaneous request to suspend the decision because he is temporarily unable to fulfil conditions. This request includes a proposal for the measures to be taken and the period of time to take these measures.

When the fulfilment of one or more conditions or when the compliance with obligations may be ensured by the holder taking measures, the customs officer registers the reason for which the decision is to be suspended – including the requested measures to be taken. The trader is notified accordingly. Once he receives that notification, the trader has the right to be heard. Depending on the outcome of the right to be heard, the suspend decision can be aborted. Otherwise, based on the customs authorities' request, the holder needs to propose measures that he will take and a period of time limit to take those measures.

While waiting for the measures to be submitted, the customs officer may consider that the trader will never submit them. Henceforth, he may decide to stop waiting and stop the procedure. As a consequence, he will register whether the decision should remain active, should be annulled, revoked or amended.

Once submitted, the proposed measures and the period of time to take measures (either spontaneously or on request of the customs officer) are evaluated by the customs officer, he can still refuse the measures and/or the period of time to take the measures and thus decide to annul, revoke, amend the decision or to keep it active.

If the proposed measures and the period of time are accepted, the customs officer determines the period of suspension, which should correspond to the period of time notified by the holder of the decision.

As soon as the suspension is confirmed by the customs officer, both the holder and the involved Member States (if any) are notified about the suspension. The status of the decision is updated to "Suspended".

Three outcomes are then possible:

- The holder provides the measures that he needed to comply with within the time limit;
- The holder asks for a time limit extension to take measures;
- The time limit to take measures expires.

If the holder completes the measures in due time, they are evaluated by the customs officer. If they comply with the expectations, the suspension is to be ended. But if the measures do not fulfil the conditions or do not comply with obligations the customs officer needs to decide whether the decision is to be annulled, revoked or amended. The appropriate process is then started.

If the holder asks for a time limit extension to take measures, the customs officer evaluates if the time limit can be extended and the holder is notified accordingly, informing him about the acceptance or not of the time limit extension.

If the time limit to take measures expires, the decision is to be revoked and the revocation process is automatically started.

15.2.3 HOW TO END A SUSPENSION?

As a summary of the previous sections, the suspension may be ended in several ways.

- 1) When the suspension aimed at investigating whether the decision should be annulled, revoked or amended because sufficient grounds tended to prove so:
 - a. The customs officer may decide to amend the decision; in which case – after having amended the decision – the suspension is ended and the authorisation is again active;
 - b. The customs officer may decide to annul the decision; in which case the suspension is ended automatically by annulling the decision;
 - c. The customs officer may decide to revoke the decision; in which case the suspension is ended automatically by revoking the decision;
 - d. The time limit to identify the conditions for annulment, revocation or amendment expired; in which case, the suspension is automatically ended and the decision is again active.
- 2) When the suspension was based on the fact that the holder had done infringements to the customs legislation or taxation rules and aimed at giving the time for a court or another judicial body to make a decision:
 - a. The authorities may decide to amend the decision; in which case – after having amended the decision – the suspension is ended and the authorisation is again active;
 - b. The authorities may decide to annul the decision; in which case the suspension is ended automatically by annulling the decision;
 - c. The authorities may decide to revoke the decision; in which case the suspension is ended automatically by revoking the decision;
 - d. The authorities may decide to keep the decision active and thus it is automatically ended and the decision is again active.
- 3) When the suspension is aimed at leaving the time to the trader to take measures:

- a. The time limit to take measures may expire; in which case the suspension is ended and the decision is revoked;
- b. The customs officer concludes that the measures taken to comply with the obligations are not satisfactory and he decides to amend the decision; in which case – after having amended the decision – the suspension is ended and the authorisation is again active;
- c. The customs officer concludes that the measures taken to comply with the obligations are not satisfactory and he decides to annul the decision; in which case the suspension is ended automatically by annulling the decision;
- d. The customs officer concludes that the measures taken to comply with the obligations are not satisfactory and he decides to revoke the decision; in which case the suspension is ended automatically by revoking the decision;
- e. The customs officer concludes that the measures taken comply with the obligations and the suspension is automatically ended, thus bringing the authorisation again active;
- f. The time limit to establish whether the measures taken fulfil the conditions or comply with the obligations expires; the suspension is also automatically ended and the authorisation is active again.

In all the above cases where the suspension is ended and the decision back to active, the holder is automatically notified about the end of suspension. In the case where there is more than one Member States involved in the authorisation, they are also informed accordingly.

16 AMEND A DECISION

16.1 STAKEHOLDERS INVOLVED IN THE PROCESS

- Trader;
- Decision-taking customs authority;
- Involved Member States.

16.2 BUSINESS

Once the authorisation is granted, either the trader or the customs officer can request an amendment of the decision. The amendment can also result from the Re-assess decision process, Suspend decision process, or Annul decision process in the following manner:

- During the re-assessment process the customs officer investigates if the conditions and criteria are still fulfilled. If the conditions and criteria are not met anymore, the amend process can be initiated;
- If there are sufficient reasons to believe, that the decision is to be amended, but the customs officer does not yet have all the needed information, the decision can be suspended before the amendment;
- If the decision is annulled, it cannot be amended. However, if the decision is not annulled during the annulment process, it still can be amended.

It is worth noting that the system will not allow the authorisation status to change more than once a day. Therefore, the amendment process can be *started* as soon as the authorisation is granted but the system will prevent the Customs Officer to confirm the amendment⁶ if the authorisation validity start date is on the same day or if the status of the authorisation has already changed on the same day. A warning will ask the user to proceed on the next day at the earliest. Moreover, the holder may request subsequent amendments only if the previously submitted amendment has been completed.

In our high-level view of the Customs Decisions process (Figure 31), the amendment is part of the Manage Authorisation process, as depicted in Figure 32.

⁶ From a business point of view, the status effectively does not change for a regular amendment: the authorisation remains active. Nevertheless, from a technical point of view, the restriction must be taken into account because the amendment consists in the creation of a new "Active" status which must, at least, live for one full day.

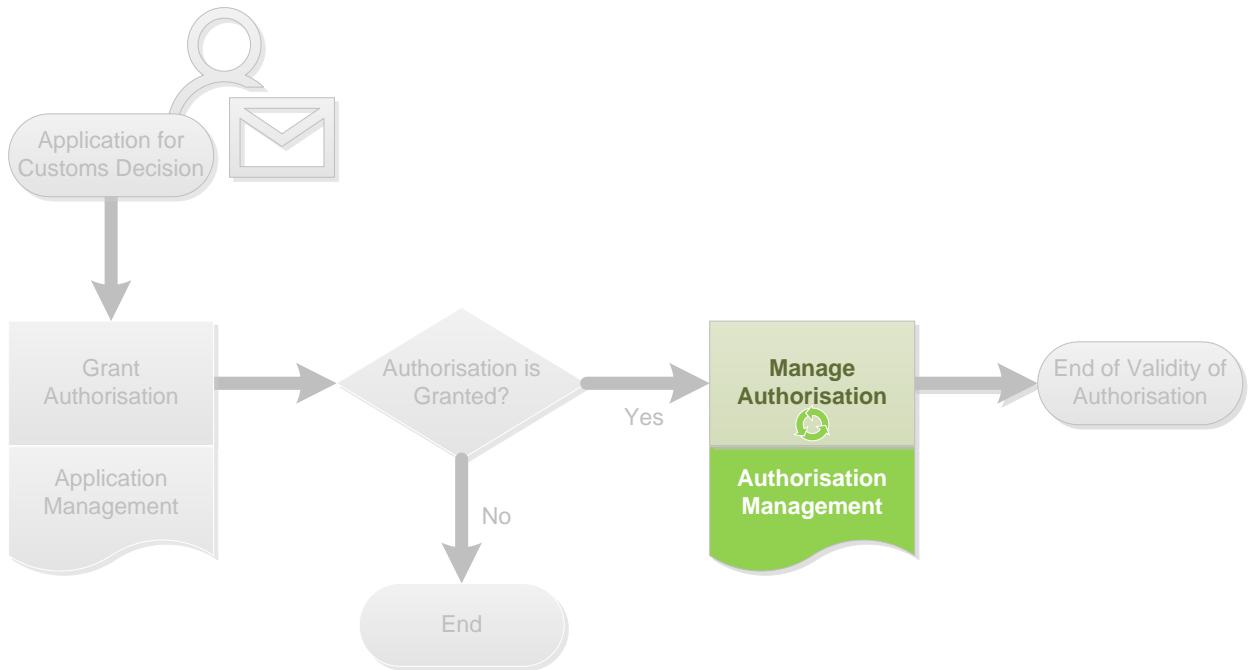


Figure 31 Manage Authorisation process, as part of the Customs Decisions process

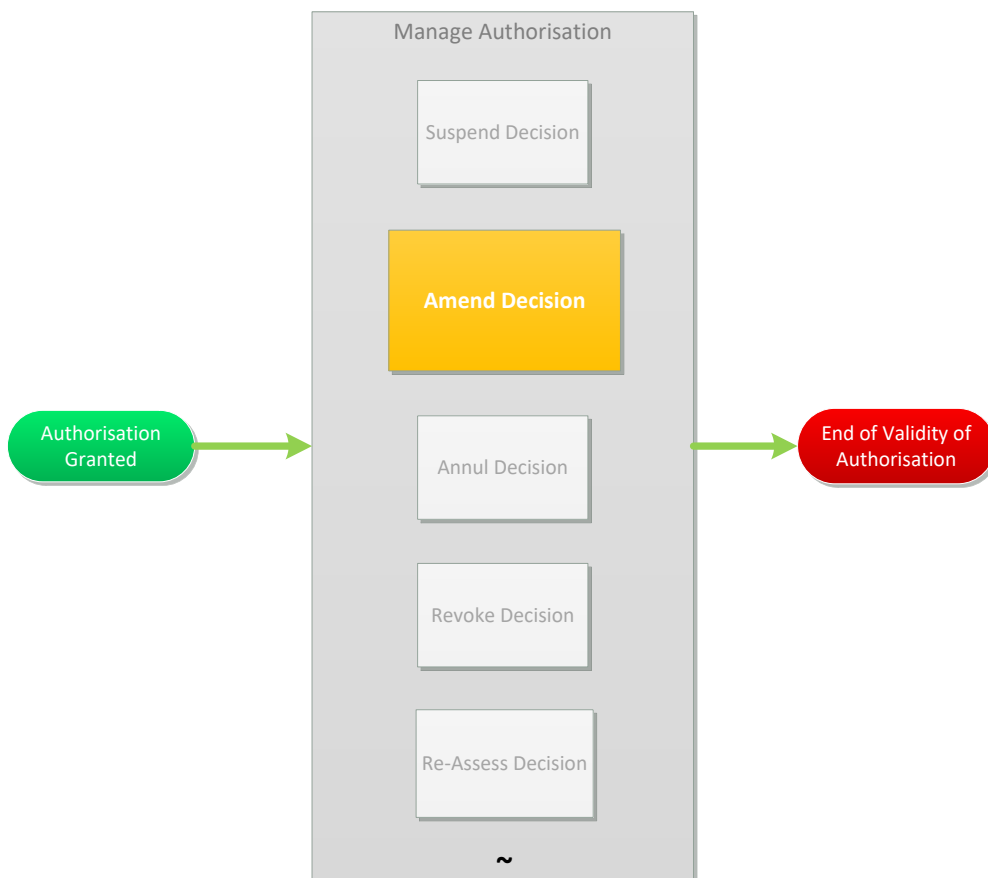


Figure 32 Amend decision as part of the Manage Authorisation process

Figure 33 presents the high-level overview of the Amendment process.

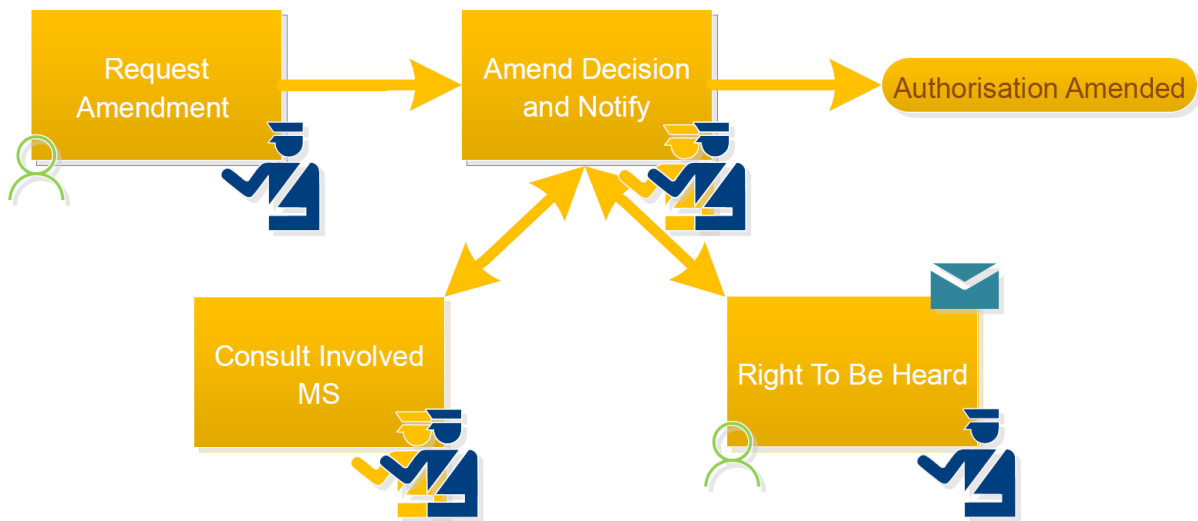


Figure 33 High level overview of the Amendment process

The amendment process is started by the amendment need, which originates from different stakeholders. Table 104 lists all the reasons for amendment with the highlighted originator.

Reason for amendment	Originator
Holder of authorisation wishes to amend the decision	Trader
Holder submits information, which may influence the continuation or content of the decision	Trader
One or more conditions were not or are no longer fulfilled	Customs officer
The decision does not conform with the legislation in force	Customs officer
'Re-assess Decision', 'Suspend Decision' or 'Annul Decision' process ends and amendment is required	Customs Decisions system

Table 104 Reasons for amendment of the authorisation

When one or more conditions for an authorisation were not or are no longer fulfilled, or when a decision does not conform with the legislation in force, the customs officer registers the reasons for the intention to amend the decision and the intended amendment. In addition, the customs officer indicates if the amendment is minor; in case it is, neither the consultation with the involved Member States, nor the Right to be Heard is triggered during the rest of the process. Otherwise, the process continues as described below.



It is up to the customs officer to determine whether the amendment is minor or not.

No condition is verified by the system.

If more than one Member State is involved, the customs officer can decide to consult them. After the consultation process (if any), the customs officer registers if the decision is still to be amended or not. If no amendment is required and it was not requested by the trader, the Consulted MS are notified that the authorisation will remain as it is.

If the amendment is required and it was not requested by the trader, the process continues with the Right to be Heard process in order to allow the trader to express his point of view. After the Right to be Heard process the customs officer registers if the decision is still to be amended or not. If no amendment is required, the trader is notified that the decision remains active.

When the decision is still to be amended, the customs officer will register the amended decision. When the legitimate interests of the trader so require, the customs officer may defer the date on which amendment takes effect up to one year. In the other cases, the amendment takes effect directly.

Once the decision is amended, the trader is automatically notified about the amendment. If more than one Member State is involved in the decision, they will also be automatically informed about the amendment.



For RSS, in case of an amendment that concerns names of vessels and/or first port and/or ports of call, the date of effect must be maximum one working day after receiving the request. Therefore, once the trader requested the amendment, it is effective immediately (without confirmation needed by the customs authorities).



When the amendment affects a suspended decision, the suspension is ended and the authorisation status is updated to “active” as soon as the amendment process ends.

17 ANNUL A DECISION

17.1 STAKEHOLDERS INVOLVED IN THE PROCESS

- Trader;
- Decision-taking customs authority;
- Involved Member States.

17.2 BUSINESS

Once the authorisation is granted, the customs officer can decide to annul the decision. The annulment can also result from the Re-assess decision process or Suspend process in the following manner:

- During the re-assessment process the customs officer investigates if the conditions and criteria are still fulfilled. If the conditions and criteria are not met anymore, the annul, amend, revoke or suspend processes can be initiated;
- If there are sufficient reasons to believe, that the decision is to be annulled, but the customs officer does not have all the needed information yet, the decision can be suspended before the annulment.

It is worth noting that the system will not allow the authorisation status to change more than once a day. Therefore, the annulment process can be *started* as soon as the authorisation is granted but the system will prevent the user to confirm the status change to "Annulled" if the authorisation validity start date is on the same day or if the status of the authorisation has already changed on the same day. A warning will ask the user to proceed on the next day at the earliest.

In our high-level view of the Customs Decisions process (Figure 34), the annulment is part of the Manage Authorisation process, as depicted in Figure 35.

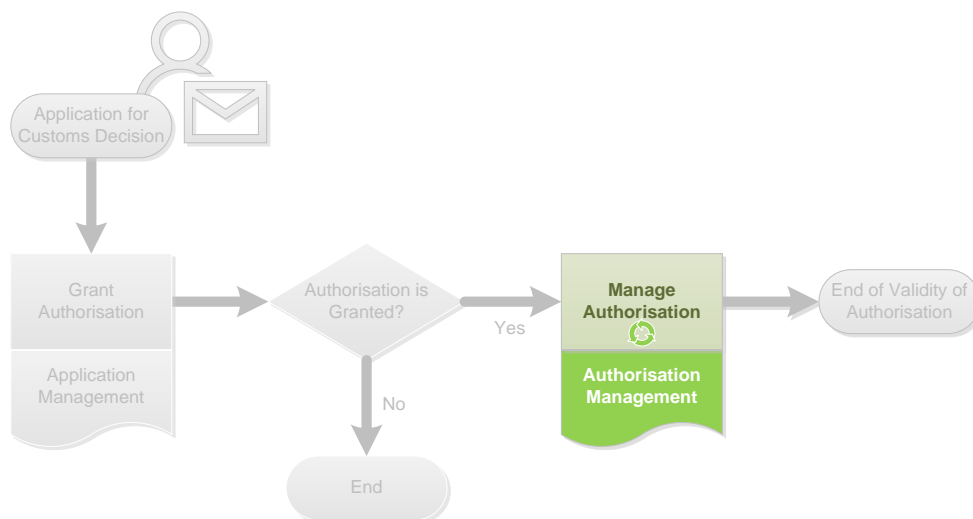


Figure 34 Manage Authorisation process, as part of the Customs Decisions process

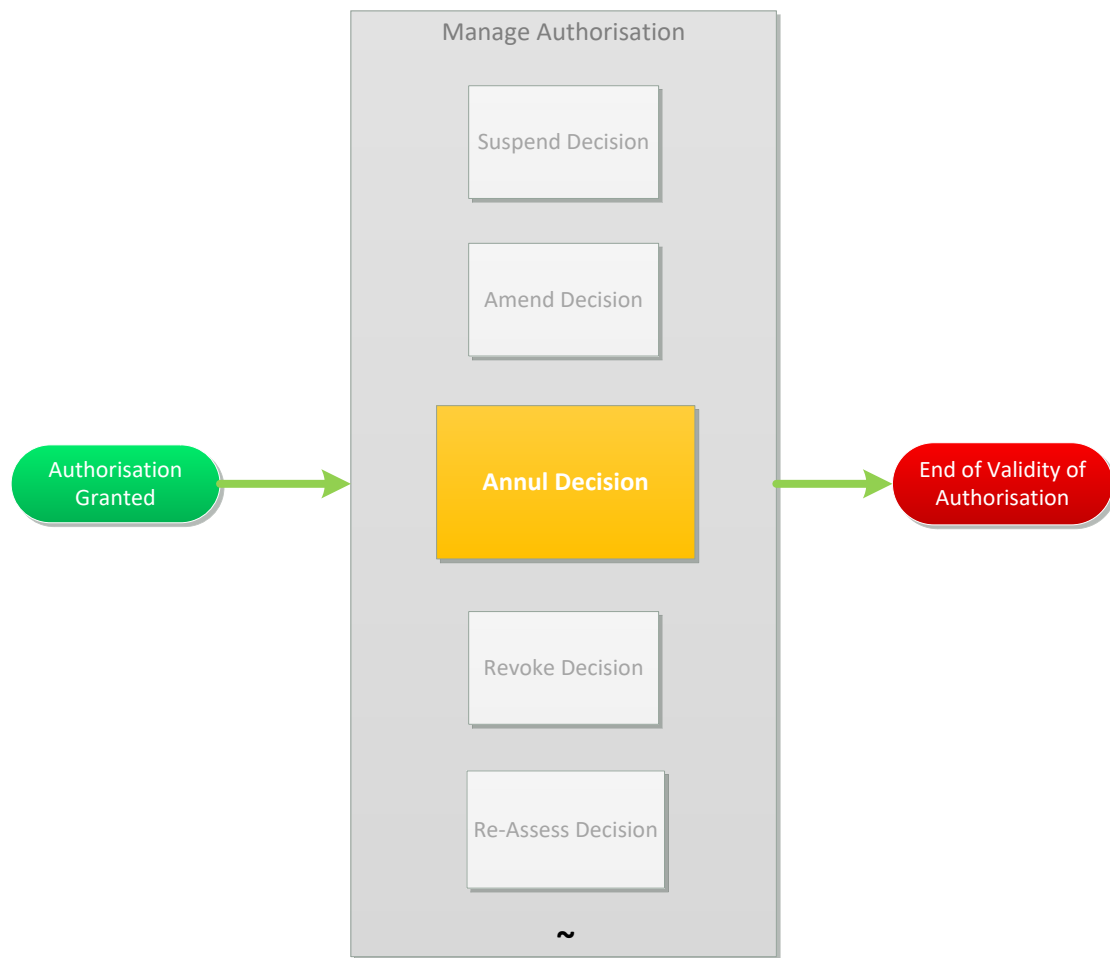


Figure 35 Annul decision, as part of the Manage Authorisation process

Figure 36 presents the high-level overview of the Annulment process.

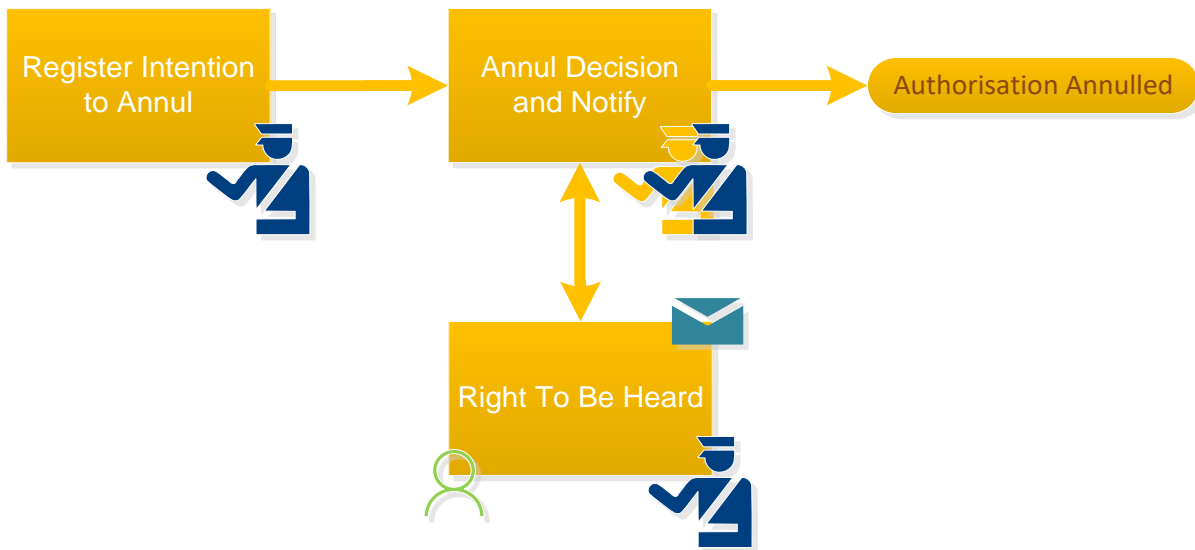


Figure 36 High level overview of the Annulment process

The annulment process is started by the annulment need, which originates from the customs officer or from another process. Table 105 lists all the reasons for annulment with the highlighted originator.

Reason for annulment	Originator
The decision does not conform with the legislation	Customs officer
The decision is based on incorrect or incomplete applicant information and the applicant knew or ought reasonably to have known that the information was incorrect or incomplete and the decision would have been different if the information has been correct/complete	Customs officer
Result from the 'Re-assessment process' or 'Suspension process' indicates that the decision needs to be annulled	Customs Decisions system

Table 105 Reasons for annulment of the decision

When the customs officer registers the intention to annul the decision, he indicates the reason for the intention to annul, which can be either that the decision no longer conforms with the customs legislation or that the decision has been based on incorrect / incomplete application information and that the decision would have been different if the information has been correct/complete.

Once the intention to annul is registered, the Right to be Heard process starts in order to allow the trader to express his point of view regarding the annulment. Based on the result of the Right to be Heard process, the customs officer decides whether annulment of the decision is still required, whether amendment or revocation of the customs decision is needed or whether the decision can remain valid. When annulment is required, the decision will be annulled. When annulment is not required, the decision can remain valid or the Amend Decision or Revoke Decision process will be initiated – depending on the customs officer’s decision.

Once the decision is annulled, it cannot be managed anymore. The trader is automatically notified about the annulment. If more than one Member State is involved into the decision, they will also be automatically informed about the annulment.



There is a similarity between the Revoke and the Annul process. The difference between them is that after the revocation, the decision is not valid anymore, whilst after the annulment, the decision is like if it had never existed.

Once the authorisation is annulled, the trader cannot apply for the same decision for three years if the reason for annulment was that the trader failed to fulfil an obligation imposed during that decision.

18 REVOKE A DECISION

18.1 STAKEHOLDERS INVOLVED IN THE PROCESS

- Trader;
- Decision-taking customs authority;
- Involved Member States.

18.2 BUSINESS

Once the authorisation is granted, either the trader or the customs officer can request a revocation of the decision. The revocation of the decision can also result from the Re-assess decision process, Suspend process, or Annul decision process in the following manners:

- During the re-assessment process the customs officer investigates if the conditions and criteria are still fulfilled. If the conditions and criteria are not met anymore, the revoke process can be initiated;
- If there are sufficient reasons to believe, that the decision is to be revoked, but the customs officer does not have all the needed information yet, the decision can be suspended before the revocation;
- If the decision is annulled, it cannot be revoked. However, if the decision is not annulled during the annulment process, it still can be revoked.

It is worth noting that the system will not allow the authorisation status to change more than once a day. Therefore, the revocation process can be *started* as soon as the authorisation is granted but the system will prevent the user to confirm the status change to "Revoked" if the authorisation validity start date is on the same day or if the status of the authorisation has already changed on the same day. A warning will ask the user to proceed on the next day at the earliest.

In our high-level view of the Customs Decisions process (Figure 37), the revocation is part of the Manage Authorisation process, as depicted in Figure 38.

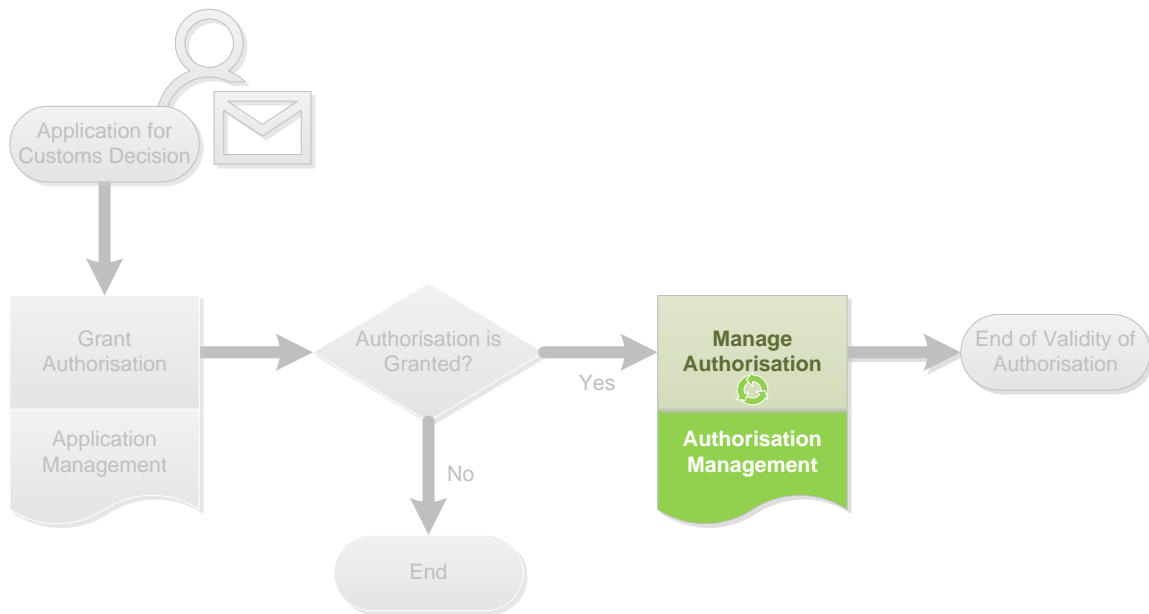


Figure 37 Authorisation management process, as part of the Customs Decisions process

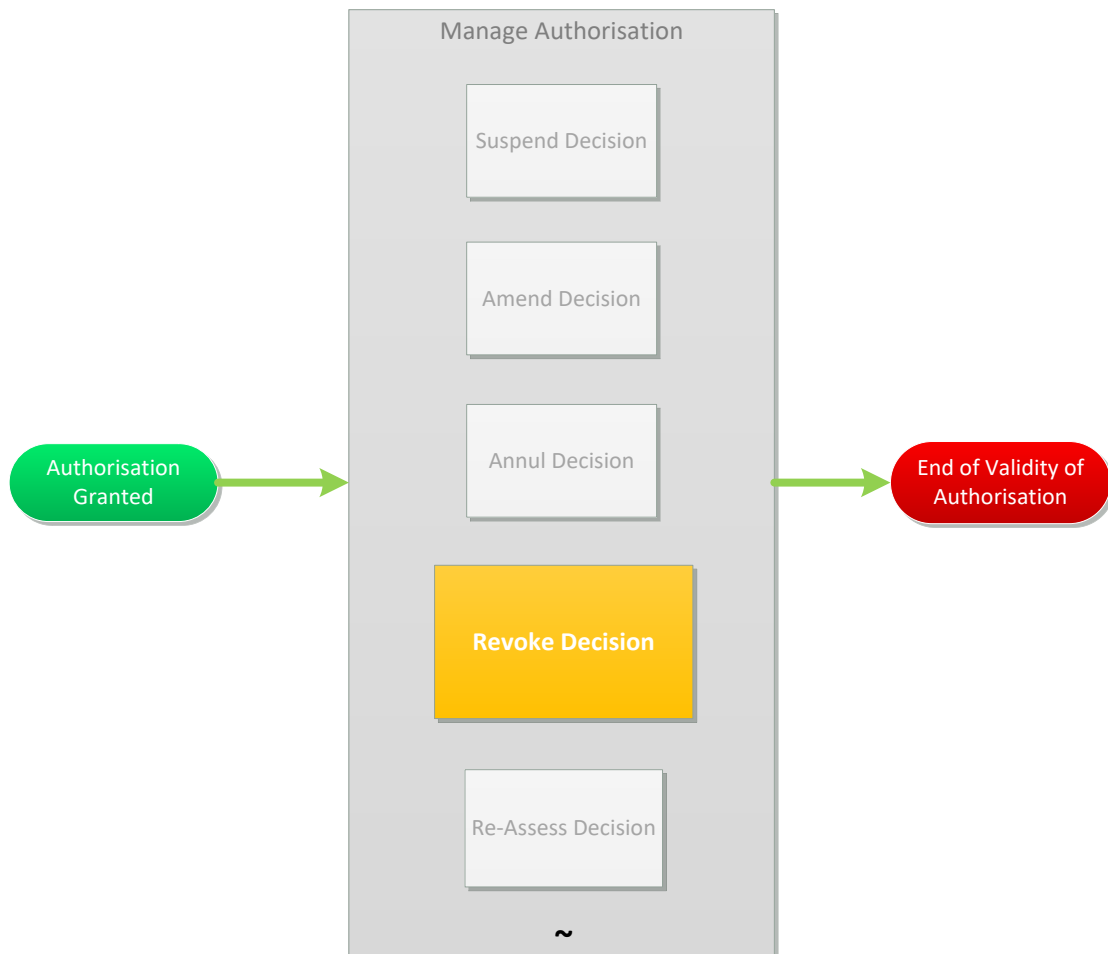


Figure 38 Revoke decision, as part of the Manage Authorisation process

Figure 39 presents the high-level overview of the Revocation process.



Figure 39 High level overview of the Revocation process

The revocation process is started by the revocation need, which originates from different stakeholders. Table 106 lists all the reasons for revocation with the highlighted originator.

Reason for revocation	Originator
Holder of decision requests the revocation of the decision	Trader
Holder is no longer registered in accordance with Art. 9(1) UCC and EORI number is invalid	Customs officer
Holder of decision fails to take, within the prescribed period of time, necessary measures to fulfil the conditions laid down for the decision or to comply with the obligations imposed under that decision	Customs officer
The decision does not conform with the legislation in force	Customs officer
One or more conditions were not or are no longer fulfilled	Customs officer
'Re-assess Decision', 'Suspend Decision' or 'Annul Decision' process ends and revocation is required	Customs Decisions system

Table 106 Reasons for revocation of the authorisation

When the above listed reasons for revocation apply, the customs officer has to investigate if the trader should still be entitled for the specific authorisation. The customs officer establishes if a revocation is required. If the revocation is required, the customs officer registers the intention to revoke the authorisation. The customs officer registers as well the reason for which he intends to revoke a decision.

If the revocation request does not originate from the trader and the decision is not suspended, the process continues with the Right to be Heard process in order to allow the trader to express his point of view. The customs officer then has to register if the decision is still to be revoked or not. If no

revocation is required, the trader is notified that the decision will not be revoked. If the decision is to be revoked, the customs officer registers the effective date of the revocation.

When the legitimate interests of the trader so require, the customs officer can defer the date on which the revocation takes effect up to one year. In other cases, the revocation is effective immediately.

Once the decision is revoked, it cannot be managed anymore. The trader is automatically notified about the revocation. If more than one Member State is involved into the decision, they will also be automatically informed about the revocation.



There is a similarity between the Revoke and the Annul process. The difference between them is that after the revocation, the decision is not valid anymore, whilst after the annulment, the decision is like if it had never existed.

Once the authorisation is revoked, the trader cannot apply for the same decision for one year if the reason for revocation was that the trader failed to fulfil an obligation imposed during that decision.

19 RE-ASSESS A DECISION

19.1 STAKEHOLDERS INVOLVED IN THE PROCESS

- Trader;
- Decision-taking customs authority;
- Involved Member States;
- Other Authority.

19.2 BUSINESS

Once the authorisation is granted, the trader, the customs officer of the decision-taking customs authority, customs officers of the involved Member States or other authorities can request a re-assessment of the decision.

In our high-level view of the Customs Decisions process (Figure 40), the re-assessment is part of the Manage Authorisation process, as depicted in Figure 41.

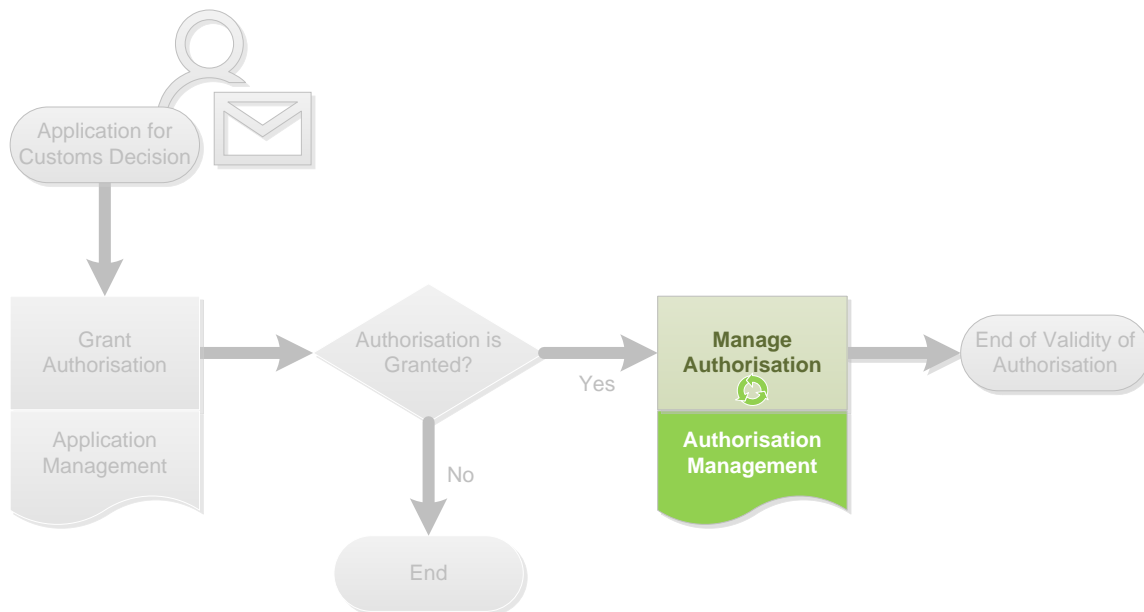


Figure 40: High level view of the Customs Decisions process

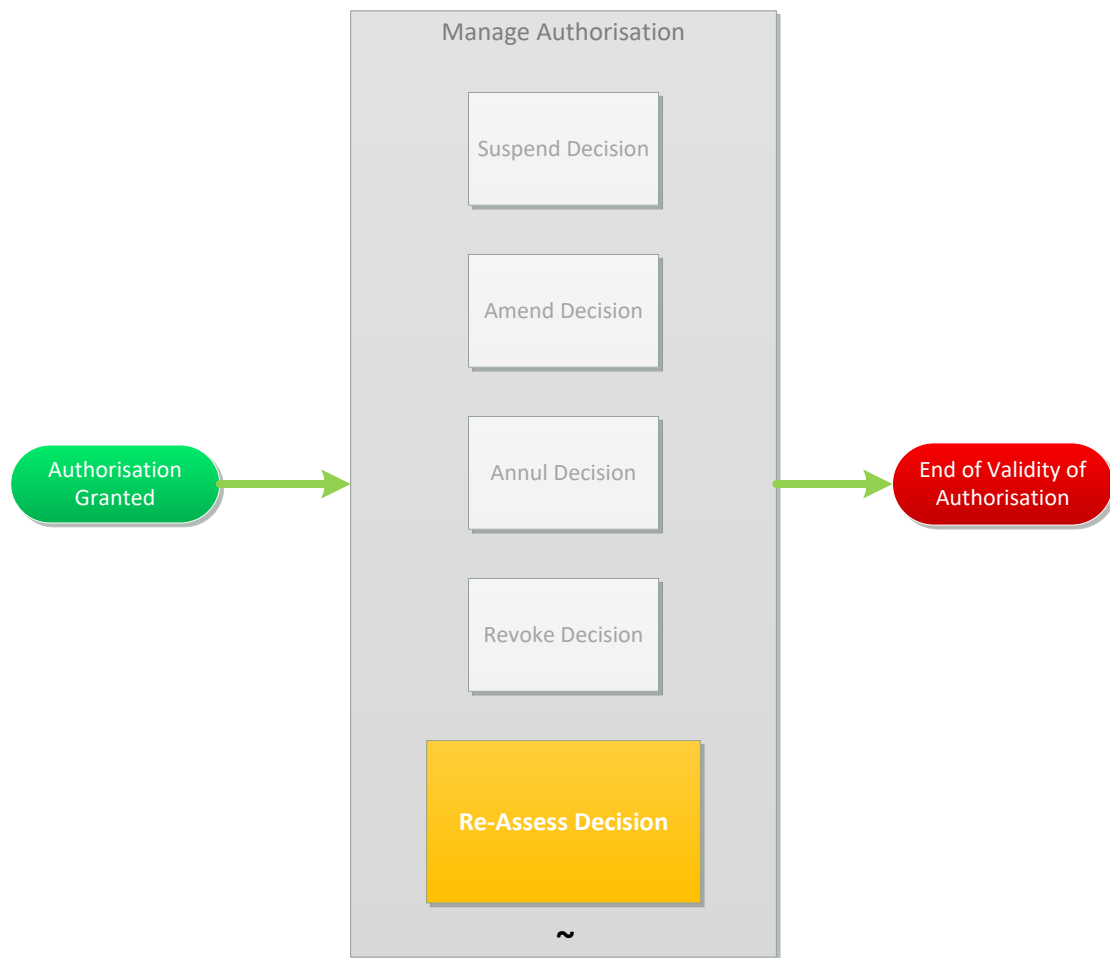


Figure 41: Re-Assess Decision is part of the Manage Authorisation process

Figure 42 presents the high-level overview of the Re-assessment process.

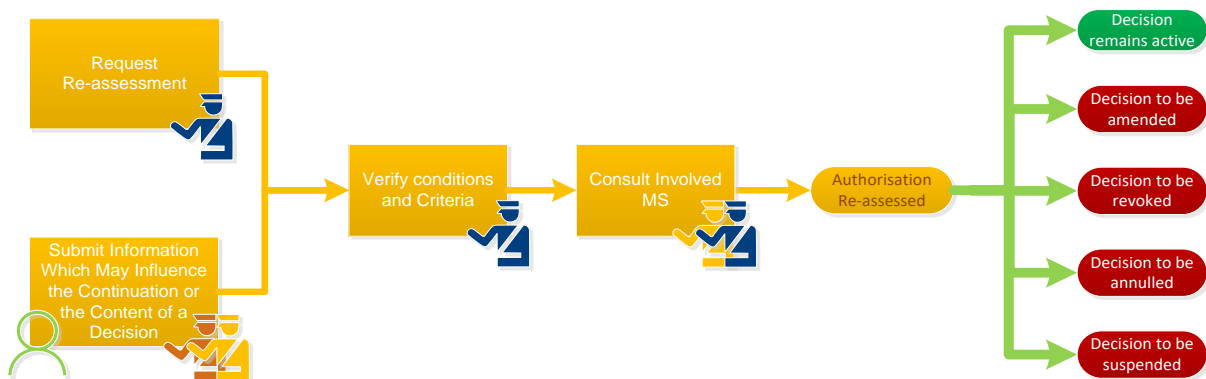



Figure 42: High-level view of the Re-Assessment process

The re-assess process is started by the re-assessment need, which originates from different stakeholders. Table 107 lists all the reasons for re-assessment with the highlighted originator.

Reason for re-assessment	Originator
Holder submits information, which may influence the continuation or content of the decision	Trader
There are major changes in the legislation	Customs officer
Monitoring results indicate that a decision must be re-assessed	Customs officer
Involved MS submits information, which may influence the continuation or content of the decision	Involved MS
Other Authority submits information, which may influence the continuation or content of the decision	Other authority
Revoked AEO Authorisation ⁷	Customs decisions system

Table 107 Reasons for re-assessment of the authorisation

 The re-assessment process can only be initiated if the status of the decision is active.

If the process is not triggered by the customs officer, he first verifies that the received information requires a re-assessment. If not, he can take the decision to start another process (amendment, annulment, revocation, suspension).

If the process is triggered by the customs officer, he registers his intention to re-assess, together with the re-assessment reason.

In both cases, the trader is then notified about the re-assessment.

The customs officer then checks whether the conditions and criteria verified before granting the decision are still valid. Also, if more than one Member State is involved, the customs officer can decide to consult them (the consultation process is described in “Consult Involved MS” user guides).

Once the conditions and criteria are verified and the consultations are performed (if relevant), the customs officer of the decision-taking customs authority holds all the information to determine whether the decision is to remain active, to be revoked, to be annulled, to be suspended or to be amended. He will henceforth register the re-assessment result, along with the effect of the decision (if any).

If the customs officer determines that the conditions and criteria are still met and the result of the re-assessment is to keep the decision active, the holder is notified accordingly.

Otherwise if the decision is to be revoked, amended, suspended or annulled, then the corresponding process is started. The holder of the authorisation will be notified accordingly in the appropriate process.

⁷ This is only applicable in the context of « Placing goods under a customs procedure and temporary storage »

20 RIGHT TO BE HEARD

20.1 STAKEHOLDERS INVOLVED IN THE PROCESS

- Trader;
- Decision-taking customs authority.

20.2 BUSINESS

The Right to be heard process is initiated by cases where there is an intention to take a decision which would adversely affect the trader, allowing the trader to express his point of view/lodge an appeal as a result thereof.

From our high-level view of the Customs Decisions process, the Right to be heard process is inscribed throughout the Grant Authorisation and Manage Authorisation parts of the process, as depicted in Figure 43.

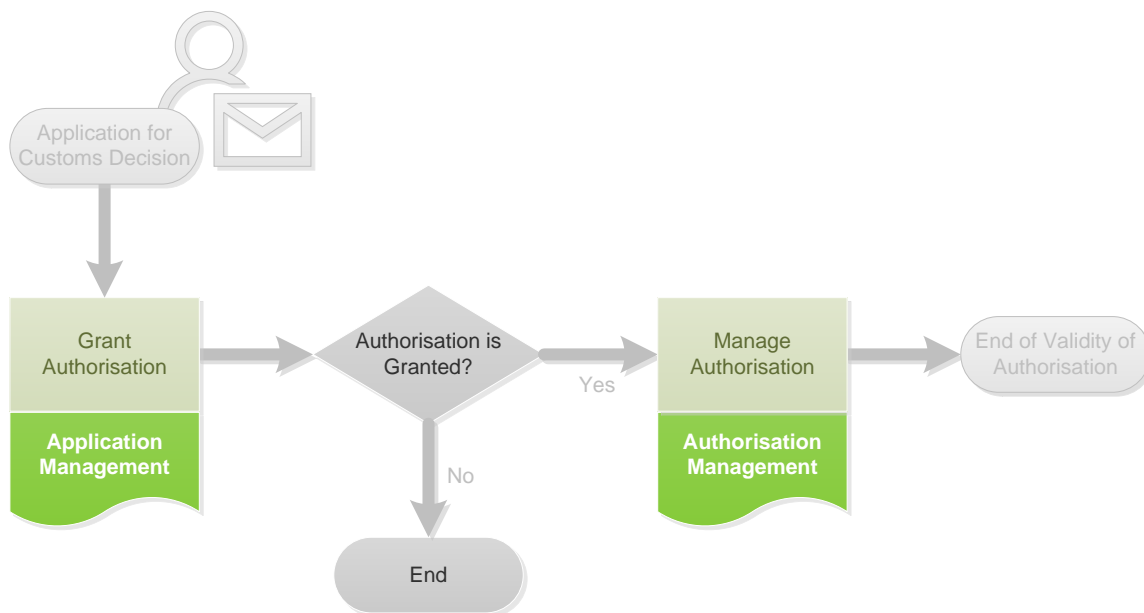


Figure 43 Right to be Heard process, as part of the Customs Decisions process

Figure 44 presents the situations where the Right to be Heard process can take place.

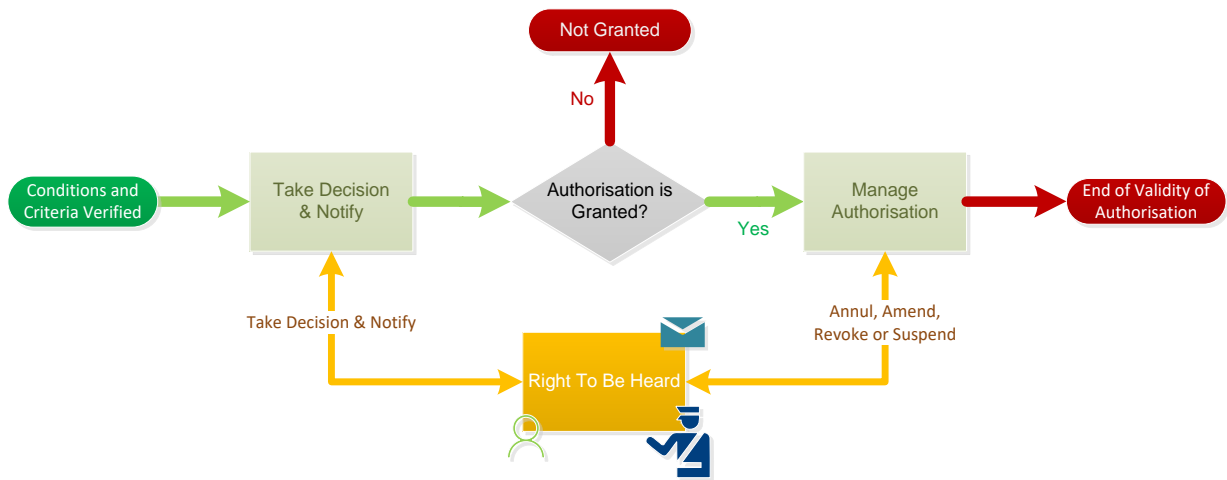


Figure 44 Occurrences of Right to be Heard process

The process will be initiated whenever the trader has a right to be heard. This can occur in the Take Decision & Notify process, Amend decision process, Annul decision process, Revoke decision process, and Suspend decision process. Table 108 lists the situations, where the right to be heard applies.

Situations where the RTBH applies
Take Decision process
When the customs officer has checked all conditions and criteria, he intends to take an unfavourable decision.
Suspend Decision process
When the CO has sufficient grounds to believe that the decision should be annulled, revoked or amend, the suspend decision process is started;
When the CO realises that fulfilment of conditions for decision or compliance with obligations may be ensured by holder taking measures, the suspend decision process is started;
As outcome of re-assessment process; the suspend decision process is started.
Amend Decision process
When the CO realises that one or more conditions were not or are no longer fulfilled, the amend decision process is started;
When the CO realises that the decision does not conform with the legislation in force according to Art. 23(3) UCC, the amend decision process is started;
As outcome of re-assessment process; the amend decision process is started;
As outcome of a suspension process; the amend decision process is started;
As outcome of non-ended annulment process; the amend decision process is started.
Annul Decision process
When the customs officer realises that the decision does not conform with the customs legislation, the annul decision process is started;
When the decision has been based on incorrect/incomplete information and the applicant knew or

Situations where the RTBH applies

ought reasonably to have known that the information was incorrect/incomplete and that the decision would have been different if the information was correct/complete, the annul decision process is started;

As outcome of re-assessment process; the annul decision process is started;

As outcome of a suspension process; the annul decision process is started;

Revoke Decision process

When the holder is no longer registered in accordance with UCC art. 9(1) and the EORI number is invalid, the revoke decision process is started.

When the holder has failed to take the necessary measures within the prescribed period of time to fulfil the conditions and criteria or to comply with the obligations imposed under that decision, the revoke decision process is started;

When the customs officer realises that the decision does not conform with the legislation in force, the revoke decision process is started;

When the CO establishes that one or more conditions were or are no longer fulfilled, other than those requiring an annulment, the revoke decision process is started;

When the CO establishes that authorised consignor has no longer valid authorisation to use comprehensive guarantee or guarantee waiver, the revoke decision process is started;⁸

As outcome of re-assessment process; the revoke decision process is started;

As outcome of suspension process; the revoke decision process is started;

As outcome of non-ended annulment process; the revoke decision process is started.

Table 108 Situations where the RTBH applies

The customs officer first communicates the grounds of intended decision to the trader (intended authorisation / reason for suspension / amendment / annulment / revocation). A time period of 30 days is allocated to the trader to reply to the grounds of intended decision. The trader is expected to provide his point of view within this time period.

If the Right to be Heard process occurs in the context of an application for a decision, the time limit to take decision is extended by 30 days.

When the trader provides the customs officer with his point of view, he can indicate that he will further express his point of view in a second message. However, this has no impact on the above-mentioned time limit. The further expression of the point of view has to be provided within the same time limit.

Once the customs officer receives the point of view from the trader, this will be used in the context of the process, which initiated the Right to be Heard process.

⁸ Only applicable for authorisation for the status of Authorised Consignor