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Introduction
Centralised Clearance is a simplification related to the placement of goods under a customs procedure. It aims to coordinate the communication between relevant customs offices for processing the customs declarations and decision to release goods.

With CCI, an AEO who is a holder of CCI authorisation will be able to lodge customs declarations and place goods under a customs procedure in a MS, where he is established and SCI is situated, while the goods can be presented physically in another MS, where the PCI is situated.

The Declarant communicates only with the SCI as single point of contact!
CCI P1 System is a new Trans-European System which will strengthen the trade facilitation, enabling AEOs with “centralisation” of their import operations and reduction of interactions with customs, using SCI as a main contact partner.

The project’s aim is to implement functionality:

✓ To support lodging and handling of standard and simplified customs declaration, including the pre-lodged one
✓ To support lodging and handling of supplementary declaration
✓ Of exchanging information for registration, acceptance, verification, customs controls, manage customs debt and VAT, and release of the goods between SCI and PCI
UCC CCI P1 System

The **UCC CCI P1 System**:  
✓ Designed to UCC legal requirements  
✓ Aligned with Annex B DA-IA  
✓ Assure full **electronic processing** of a Customs Declaration in its whole life cycle  
✓ Assure **coordination** and **harmonisation** of processes and exchange of messages at EU level for Import Customs Declarations, lodged by the Declarant at SCI
Architecture
Global UCC CCI Interaction Model
CCI Architecture & Communications

The network and information exchanges between the National Administration and the Economic Operators.

The National Administrations use their own national network for the links between their national CCI application and other national applications. Such network may differ from country to country.

This part of the Common Domain includes the provision and hosting of EC central services (e.g. CS/RD2, CSMIS2) and the underlying infrastructure.

The Common Communications Network 2 (CCN2) refers to the closed secured network platform and its corresponding infrastructure that ensure the information exchanges between National Administrations that belong to different countries and between National Administrations and the Commission. The CCN2 Endpoints are connected via CCN2.
A Trader wants to import goods to Venice, Italy, while he is established in Barcelona, Spain. To simplify and speed up the procedure, decides to use the facilitations of Centralised Clearance for Import and submits a Customs Declaration at the SCI in Barcelona, Spain.

The SCI in Barcelona, Spain, communicates with the PCI in Venice, Italy.

Goods are presented physically to PCI in Venice, Italy.
Main benefits for traders using CCI simplification at EU level and UCC CCI system
CCI enables EU companies to achieve:

- **Reduction** of number of customs procedures, i.e., no transit procedure
- **Reduction** of administrative workload by contacting with a **Single point-of-contact** – SCI
- **Saving costs** with centralised processes and providing **transparency**, once all authorised importers are connected
- **Optimisation of logistics flows** at EU level and **increase efficiency** of the processes
UCC CCI System - Facilitation & Benefits (2/4)

Consolidation of resources and expertise. Consistency of practices

Deliver goods rapidly and directly from port/airport to final customers/consumers

Simpler processes (only one process, instead different ones like filing several customs declarations to different customs offices), more control and compliance, changes only need to be implemented once, more transparency on data

Centralisation will allow traders to concentrate knowledge and expertise in one location and simplify processes, improve the accuracy of declarations and the knowledge of declarants and thus increase the compliance level of the entire company
UCC CCI System - Facilitation & Benefits (3/4)

**Compliance** improvements, harmonisation of processes, less interfaces, trade facilitation to lower import lead-times and less additional workflow and workload

**Reliability** of operators and actors in international trade, fluidity of exchanges, partnership with customs

**Maximum harmonisation** of customs procedures between EU customs offices and implementation of efficient processes for CCI in all MS

**Complete service** to the customers and improvement of service quality
Acceleration of customs clearance, reduction of administrative and paperwork, standardisation of procedures lead to further trade facilitation, transparency and reduction of costs, speed and ease of transactions.

Automated, streamlined & fast data exchange for Customs clearance and Controls.

Central management, verification & clearance of Customs Declarations.

Doing more business with customers and partners regardless of their location.

Participating in a globalised market being more competitive.
Company A imports goods in 6 different MSs and submits Customs Declarations in each MS. Thus, the Importer communicates and exchanges messages for processing of each declaration with each MS.
Example for import with CCI Authorisation

Company A that has centralised its import transactions, submits all Customs Declarations and exchanges messages only to one MS, location of SCI.
UCC CCI P1
### Scope of CCI P1

#### Declaration Types
- **Standard**: A, D
- **Simplified**: C, F
- **Supplementary**: Y

#### Customs Procedures
- Release for free circulation: 01, 40, 42, 46, 48
- Reimport: 61, 63
- End use: 44
- Inward Processing: 51
- Customs Warehousing: 71

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*Out of scope of CCI Phase 1: B, E, X, Z, U, V*
Processes of CCI P1

CCI Processes

- Customs Declaration – Submission prior to presentation
- Customs Declaration – Submission upon presentation
- Perform Controls by SCI and PCI
- Customs Declaration Amendment
- Customs Declaration Invalidation
- Manage Customs Debt by SCI and VAT by PCI
- Take Decision on release of goods
- Simplified and Supplementary Declaration
- Perform Risk Analysis at SCI and PCI
Information Exchanges between Declarant and SCI

Declarant
- Customs Declaration (IE415)
- Presentation Notification (IE432)
- Customs Declaration Amendment (IE413)
- Provide Supporting Documents (IE446)
- Invalidation Request (IE414)

SCI
- Rejection from SCI (IE456)
- Registration Notification (IE426)
- Acceptance of Customs Declaration (IE428)
- Declaration Amendment Acceptance (IE404)
- Reminder for Providing Additional Documents (IE438)
- Documentary Control Results (IE447)
- Control Results (IE444)
- Import Control Decision Notification (IE460)
- Invalidation of Customs Declaration (IE410)
- Release for Import (IE429)
- No Release (IE451)
- Expiration of Timer for Supplementary Declaration Notification (IE431)
Customs Declaration IE415 (2/4)

Import Operation level (D) - corresponds to ‘Declaration Level’ in Annex B.

Information provided on D level applies to the totality of goods subject to this declaration. The lower levels cannot be used for this information.

Main Data Groups included in this level:

- Customs Office of Presentation
- Supervising Customs Office
- All the key actors
Goods Shipment level (GS) contains all information about goods subject to one standard or simplified customs declaration.

For supplementary declaration relates to the totality of goods subject to the same simplified declaration.

The information at this level is applicable for every Goods Shipment Item (SI) of the declaration.

If the information for only one Goods Shipment Item is different, the data element cannot be used on GS level and has to be declared on Item level.
**Customs Declaration IE415 (4/4)**

**Goods Shipment Item level (SI)** contains all detailed information of one single Item in a Goods Shipment.

Main Data Groups included in this level:

- Actors
- Commodity
- Packaging
- Documents
SCI and PCI nationally defined codes

The registration or rejection of a Customs Declaration by SCI, relies on the result of its validation (semantic, syntactic, business level).

In CCI, this validation is done at both SCI and PCI (double validation).

SCI should validate all common codes and data and its own national codes and after successful validation, communicate the declaration to PCI, mainly to validate its own national codes, since for some DEs its allowed to apply national codes.

⚠️ For the double validation, CC qualifier is used.

PCI in Germany receives an IE401 with CC qualifier = ‘DE’ in D.G. “ADDITIONAL PROCEDURE”. Thus, the validation of the associated D.E. “Additional Procedure” shall be performed by PCI.

SCI is not able to validate the national codes of PCI, applicable for some supporting documents or additional procedure code, etc. For this case double validation is used, avoiding rejection of the declaration by SCI, nevertheless that is completed correctly by the trader.
SCI Responsibilities

✓ **Supervise** placing of goods under import customs procedure concerned
✓ **Accept** Customs Declaration (MRN allocation)
✓ Perform **risk analysis**
✓ Carry out **documentary control** and require **additional documents** from Declarant
✓ **Transmit** the particulars of Customs Declaration to PCI
✓ **Request PCI** to examine the goods or take samples for analysis where justified
✓ Take **decision for release of goods** for import, considering the **results** of its **own controls** and of **PCI controls**
✓ **Authorise amendment** of Customs Declaration or the **invalidation** of Customs Declaration
✓ **Check Union P&R** and do **writing off** of licences/certificates where necessary
✓ **Handle customs duties**
PCI Responsibilities

- Perform **risk analysis** (national P&R and VAT)
- Communicate its **control decision** to SCI
- Carry out **controls requested by SCI**
- Carry out **controls decided by PCI**, considering prohibitions and restrictions applicable in the MS of PCI
- Provide **SCI** with the **results of its own controls**
- **Handle import VAT**, levied at PCI according to **national VAT regulation** of the MS of PCI
- **Handle National taxes** in relation with the procedure requested
- Provide **declaration data** to the NSA
Key Points per actor for CCI P1

**SCI**
- Customs Declaration/ PN lodged at SCI
- Performs Risk analysis
- Performs documentary controls
- Requests additional information by Declarant
- Requests PCI to perform Risk Analysis
- Recommends pre-release or controls to PCI
- Handles Customs Debt
- Authorises Amendment/ Invalidation of Customs Declaration
- Takes decision on release of goods for Import
- Communicates with Declarant and PCI

**PCI**
- Goods are presented at PCI
- PCI is in an MS other than SCI
- Performs Risk analysis
- Performs physical controls and/or takes samples for analysis
- Requests additional information by Declarant
- Handles VAT
- Communicates only with SCI
- Reports declaration data for statistical purposes to NSA

**Declarant**
- Declarant submits Customs Declaration/ PN to SCI
- Requests Correction/ Cancellation of a pre-lodged declaration
- Provides additional information if requested by SCI or PCI
- Requests Amendment/ Invalidation of a declaration lodged upon presentation
- Communicates only with SCI
CCI Processes
CCI Customs Declaration – Submission prior to presentation
It is possible to lodge a Customs Declaration **prior to the expected presentation of goods to customs**.

After successful validation, SCI assigns a **CRN** to the pre-lodged declaration and notifies only **PCI**. CRN is used to identify messages belonging to **same business transaction**, carried out on several IEs over **CD**, but is not communicated to Declarant.

**LRN** is used to identify the declaration in the **ED**. Declarant needs to indicate the LRN of the pre-lodged declaration in the **Presentation Notification**.

The pre-lodged declaration is **accepted** only after goods are presented to customs (**MRN** allocation). Until then it has **no legal effect**.

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**i** If goods are not presented within 30 days of lodging the Customs Declaration, it shall be deemed not to have been lodged.

**i** **CD** (Common Domain)

**ED** (External Domain)

**IEs** (Message Exchanges)
Registration of pre-lodged declaration

1. Declarant lodges the Customs Declaration at SCI (IE415).

2. After successful validation of the declaration, SCI assigns a CRN and notifies PCI (IE401).

3. PCI validates the Customs Declaration and informs SCI (IE402). In this scenario, validation results are positive.

4. SCI registers the Customs Declaration and identifies it was submitted prior to goods physical presentation to PCI.

5. SCI notifies Declarant about the registration of Customs Declaration (IE426).

6. SCI notifies PCI about the registration of Customs Declaration (IE425).

After Customs Declaration acceptance, the ‘Additional Declaration Type’ is updated as follows:
- ‘A’ - if value of the corresponding pre-lodged declaration was ‘D’ (standard declaration)
- ‘C’ - if value of the corresponding pre-lodged declaration was ‘F’ (simplified declaration)
Correction of pre-lodged declaration (1/2)

Declarant is allowed to correct the data initially submitted in a pre-lodged declaration, by sending an IE413 to SCI before its acceptance.

1. Declarant decides to correct the pre-lodged declaration (IE413).

2. SCI validates the request and sends a validation request to PCI (IE403).

3. PCI sends the validation results to SCI (IE437).

4. The validation results are positive. When the Customs Declaration is amended, SCI sends a notification to PCI (IE406).

5. SCI informs with a positive notification (IE404) the Declarant that the correction is accepted.

4. The validation results are negative. SCI informs with a negative notification (IE456) the Declarant that the correction is rejected.
Correction of pre-lodged declaration (2/2)

Declarant may always lodge a new pre-lodged declaration with the correct data to SCI.

For the previous pre-lodged declaration, he can submit a cancellation request (IE414) or after expiration of the time limit for presentation of goods (30 days) it will be rejected automatically.

Correction of a pre-lodged declaration can be initiated at any time prior its acceptance, even if the AEO has been informed about the intention to potentially control the goods.

Amendment of the accepted customs declaration is not allowed, when customs authorities have informed Declarant that they intend to examine the goods.

The message (IE413) foreseen for the correction is the same with the one used for the amendment of the Customs Declaration, but the process is different. Any correction of a Customs Declaration before its acceptance is not treated as an amendment.

Declarant can send more than one IE413 to correct all the data of a pre-lodged declaration; there are no limitations and conditions. CCI will store the latest dataset of the pre-lodged declaration.
Cancellation of pre-lodged declaration

Declarant can request the cancellation of a pre-lodged declaration by sending IE414 to SCI before its acceptance. There is no need for double validation of the cancellation request.

1. Declarant requests the cancellation of a pre-lodged declaration (IE414).

2. SCI registers the decision that the Customs Declaration can be cancelled. A notification of the acceptance of cancellation is sent to PCI (IE449).

3. A notification of the acceptance of cancellation is sent to Declarant (IE410).

For cancellation, the message exchanges take place before the acceptance, while for invalidation of customs declaration the message exchanges occur after the acceptance.

Message (IE414) foreseen for the cancellation is the same with the one used for the invalidation of a Customs Declaration, but the legal framework and the process is different.
Presentation Notification (1/3)

Following the registration of the pre-lodged declaration, Declarant notifies SCI that goods declared are physically presented at PCI and are available for customs controls, if needed.

1. Declarant submits the PN (IE432) at SCI.

2. SCI validates again the Customs Declaration and after successful validation, sends a notification for validation to PCI (IE401).

3. PCI validates the declaration and informs SCI (IE402). In this scenario, the validation results are positive.

4. SCI assigns MRN to the Customs Declaration and communicates Customs Declaration acceptance to Declarant (IE428).

5. SCI notifies PCI for acceptance of the Customs Declaration (IE427).
Presentation Notification (2/3)

The PN (IE432) is sent by Declarant always to SCI. When the PN is received and successfully validated within the time limit of 30 days, the pre-lodged declaration is re-validated, to ensure that its data is still valid at the time of presentation of goods.

If IE432 is not received within this deadline, IE456 is sent to Declarant to inform him/her for the rejection of the pre-lodged declaration. PCI is notified for the rejection with IE434.

⚠️ **Customs debt** arises at the moment of acceptance of the Customs Declaration and should be checked that are correctly calculated at that moment.

- **Partial presentation of goods is not possible in CCI.**
  
  In case Declarant wants to present only a part of the goods declared, he/she can correct the pre-lodged declaration, before presenting the goods or lodge a new Customs Declaration to declare the goods he/she will be able to present.
Specific DEs included in the PN (IE432) must be the same as the ones of the pre-lodged declaration, while some DEs can be different.

**DEs that cannot be different in PN**
- LRN
- Declarant
- Representative
- PCI

**DEs that can be different in PN**
- Location of goods
- Transport equipment

In case the Location of goods in IE432 is not within the jurisdiction of PCI, a new IE415 must be lodged, since PCI cannot be different.
## Presentation Notification - Timer

<table>
<thead>
<tr>
<th>Timer name</th>
<th>Description</th>
<th>Duration</th>
<th>Timer Actions</th>
<th>Event following Expiration</th>
</tr>
</thead>
<tbody>
<tr>
<td>Timer Awaiting for Presentation Notification</td>
<td>Defines the time limit for receiving a ‘Presentation Notification’ (IE432) from the Declarant.</td>
<td>30 days</td>
<td></td>
<td>SCI rejects the pre-lodged Customs Declaration if no valid Presentation Notification has been received in the time limit (Send_IE434, Send_IE456).</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Start: Successful validation of pre-lodged Customs Declaration (Receive_IE415).</td>
<td>Stop: Successful validation of Presentation Notification (Receive_IE432).</td>
</tr>
</tbody>
</table>
### Key Information Exchanges

#### Customs Declaration (IE415)
- **Declarant** → **SCI**
  - Submits pre-lodged declaration by declaring the appropriate “Additional declaration type”
  - Includes LRN

#### Customs Declaration Notification to PCI (IE401)
- **SCI** → **PCI**
  - Includes CRN
  - Notifies PCI for the validation of Customs Declaration

#### Validation Results of Customs Declaration (IE402)
- **PCI** → **SCI**
  - Includes the results of Customs Declaration validation by PCI

#### Import Control Decision Notification (IE460)
- **SCI** → **Declarant**
  - Notifies Declarant of customs authorities’ intention to perform controls
  - Sent unless it may jeopardise the controls or their results

#### Invalidation Request (IE414)
- **Declarant** → **SCI**
  - Request for cancellation of pre-lodged declaration, prior its acceptance
  - No need of double validation of cancellation request

#### Customs Declaration Amendment (IE413)
- **Declarant** → **SCI**
  - Request for correction of pre-lodged declaration
  - No limitations/conditions for the correction of a pre-lodged declaration, prior its acceptance

#### Presentation Notification (IE432)
- **Declarant** → **SCI**
  - Notifies SCI that the goods declared are physically presented at PCI
  - D.G.s ‘Location of goods’ and ‘Transport equipment’ can be modified via IE432

#### Acceptance of Customs Declaration (IE428)
- **SCI** → **Declarant**
  - Notifies Declarant for acceptance of the Customs Declaration
  - Includes MRN
CCI Customs Declaration – Submission upon presentation
Validation and Registration of Customs Declaration

Standard CCI process is lodgment of Customs Declaration upon presentation of goods to Customs.

1. **Declarant** lodges Customs Declaration (IE415) at SCI upon the physical presentation of goods to PCI.

2. After successful validation of the Customs Declaration, SCI assigns a CRN and notifies PCI (IE401).

3. PCI validates the Customs Declaration and informs SCI (IE402). In this scenario, the validation results are positive.

4. SCI registers the Customs Declaration and identifies it was submitted upon goods physical presentation to PCI.

> When the Customs Declaration is lodged upon presentation of goods the value of the ‘Additional Declaration Type’ is equal to “A” or “C”.

Declarant lodges Customs Declaration (IE415) at SCI upon the physical presentation of goods to PCI.
Acceptance of Customs Declaration

After successful validation of the Customs Declaration lodged upon presentation of goods (both by SCI and PCI), and verification that goods have been presented to PCI, SCI accepts the declaration.

1. SCI identifies that the goods are presented to the PCI. The Customs Declaration is accepted and an MRN is assigned to it.

2. SCI notifies (IE428) the Declarant about the acceptance of the Customs Declaration.

3. SCI notifies (IE427) the PCI about the acceptance of the Customs Declaration.

The date of Customs Declaration’s acceptance, shall be used for the application of provisions governing the customs procedure for which goods are declared and for all other import formalities.
A Customs Declaration is accepted by SCI, on condition that:

Contains all **necessary information** required for the application of **provisions governing the customs procedure** in respect of which goods are declared.

The **goods** to which the declaration refers **have been presented to customs**.

The **supporting documents** required for the application of provisions governing the customs procedure for which the goods are declared **are in Declarant's possession** and at the disposal of customs authorities at the time when the Customs Declaration is lodged.
Amendment of Customs Declaration

SCI allows for the amendment of the Customs Declaration’s data before goods released for import. Amendment(s) can be accepted while the declaration at SCI is in any state different from “Under Control” or “Awaiting for PCI Control Decision” or “Under Release”.

Amendment of a Customs Declaration is possible also after the release of goods, within three years of the declaration’s acceptance. The state of the declaration is “Goods Released”.

After validation of the amended Customs Declaration, recalculation of customs duties (if needed) and checks for payments secureness is performed. In case the amendment request is found invalid either at SCI or PCI, or SCI officer decides that the amendment is not possible, the amendment request is rejected. The state of declaration remains the same as it was when amendment request was received. SCI notifies the declarant about the rejection with IE456 and PCI with IE407.
Declarant decides to amend the Customs Declaration (IE413) that was submitted upon presentation, before the release of goods for import.

SCI validates the Amendment request and sends a validation to PCI request (IE403).

PCI sends the validation results to SCI (IE437).

The validation results are positive. SCI registers the decision that the amendment is possible. When the Customs Declaration is amended, SCI sends a notification to PCI (IE406).

SCI informs with a positive notification (IE404) Declarant that the amendment is accepted.

The validation results are negative or SCI registers the decision that the amendment is not possible. SCI informs with a negative notification (IE456) Declarant that the amendment is rejected.
Amendment of Customs Declaration – after the release of goods

1. Declarant decides to amend the Customs Declaration (IE413) after the release of goods for import.

2. SCI identifies that the time limit of the Amendment Acceptance has not expired, validates the Amendment request and sends a validation request to PCI (IE403).

3. PCI sends the validation results to SCI (IE437).

4. The validation results are positive. SCI registers the decision that the amendment is possible. When the Customs Declaration is amended, SCI sends a notification to PCI (IE406).

5. SCI informs with a positive notification (IE404) Declarant that the amendment is accepted.

4. The validation results are negative or SCI registers the decision that the amendment is not possible. SCI informs with a negative notification (IE456) Declarant that the amendment is rejected.
Customs Declaration Data that cannot be amended

Data that can not be amended

- Representative
- Declarant
- Customs Office of Presentation

Data Groups

- MRN
- LRN

Import Operation Data

These DEs (covered by R0907) are restricted due to practical, business and technical reasons. SCI will reject automatically such amendment requests during validation.
Declarant can apply for an invalidation of the Customs Declaration by sending an IE414 to SCI, after the Customs Declaration has been accepted and before the release for import.

1. Declarant requests the invalidation of a Customs Declaration that was submitted upon presentation (IE414).

2. Legal requirements are met and the timer that was started after declaration’s acceptance has not expired. SCI registers the decision that the Customs Declaration can be invalidated. A notification of the acceptance of the invalidation is sent to PCI (IE449).

3. A notification of the acceptance of the invalidation is sent to Declarant (IE410).

If the declaration is “Under Control” or “Awaiting for PCI Control Decision”, the invalidation request will be rejected.

The application for invalidation of the Customs Declaration, shall be submitted within 90 days from the date of the customs declaration’s acceptance.
Conditions for Invalidation of Customs Declaration

The invalidation of the Customs Declaration is a legal act. Only in specific cases provided under the UCC legal framework, a Customs Declaration that has been accepted may be invalidated:

- Customs authorities are satisfied that the goods are to be placed immediately under another customs procedure, or
- Customs authorities are satisfied that due to special circumstances, the placing of goods under this procedure is no longer justified.

⚠️ In case SCI has decided to perform controls, the Invalidation request should not be accepted before the conclusion of the referred controls.
# Invalidation of Customs Declaration - Timer

<table>
<thead>
<tr>
<th>Timer name</th>
<th>Description</th>
<th>Duration</th>
<th>Timer Actions</th>
<th>Event following Expiration</th>
</tr>
</thead>
<tbody>
<tr>
<td>Timer Awaiting Invalidation Acceptance (T_Awaiting_Invalidation_Acceptance)</td>
<td>Defines the time limit for accepting an 'Invalidation Request' (IE414) from the Declarant.</td>
<td>90 days after the acceptance of the Customs Declaration (Article 148 (1)(a) of the UCC DA)</td>
<td>Start: Successful acceptance of Customs Declaration (Send_IE415) or in case of pre-lodged from the moment when PN is accepted (Received IE432) and MRN is successfully assigned.</td>
<td>SCI rejects the Invalidation request (Send_IE448).</td>
</tr>
</tbody>
</table>
### Key Information Exchanges

#### Customs Declaration (IE415)
- **Declarant** ➔ **SCI**
  - Submits a Custom Declaration upon presentation of goods, by declaring the appropriate “Additional declaration type”
  - Includes LRN

#### Invalidation Request (IE414)
- **Declarant** ➔ **SCI**
  - Requests for invalidation of the customs declaration, after its acceptance and before the release for import
  - To be submitted within 90 days from declaration’s acceptance

#### Invalidation of Customs Declaration (IE410)
- **SCI** ➔ **Declarant**
  - Notifies Declarant for acceptance of invalidation

#### Invalidation of Customs Declaration Notification to PCI (IE449)
- **SCI** ➔ **PCI**
  - Notifies PCI for acceptance of invalidation

#### Customs Declaration Amendment (IE413)
- **Declarant** ➔ **SCI**
  - Requests for amendment of the Customs Declaration
  - Shall be submitted either before release of goods or within three years from declaration’s acceptance

#### Declaration Amendment Acceptance (IE404)
- **SCI** ➔ **Declarant**
  - Notifies Declarant for acceptance of amendment

#### Customs Declaration Amended (IE406)
- **SCI** ➔ **PCI**
  - Notifies PCI for acceptance of amendment

#### CCI Rejection from SCI (IE456)
- **SCI** ➔ **Declarant**
  - Notifies Declarant with rejection of amendment
  - Notifies Declarant with rejection of invalidation
Perform controls by SCI and PCI
Types of controls

- **Verification** of Customs Declaration and Supporting Documents (documentary control)
- Require Declarant to provide other documents
- Examination of the goods (**Physical Controls**)
- Take samples for analysis or for detailed examination of goods
Perform documentary controls at SCI

Following the risk analysis, the SCI may decide to perform documentary controls.

1. SCI identifies additional documents are required and notifies Declarant to provide them (IE460).

2. Declarant provides the additional documents to SCI (IE446).

3. SCI performs documentary controls and records the results. In this case the documentary control results are satisfactory.

4. SCI notifies Declarant about the documentary control results (IE447).

5. PCI is requested to perform physical controls (IE440).

PCI is notified that goods can be released (IE468).

PCI is not involved in documentary controls. Only SCI should carry out such controls.
Perform physical controls at PCI

Upon receipt of request to control (IE440) or pre-release notification (IE468), PCI performs its own risk analysis and notifies SCI about the results and its decision to perform controls or not with IE445.

1. PCI identifies additional documents are required and requests them from SCI (IE453).

2. SCI notifies Declarant to provide the additional documents needed (IE460).

3. Declarant provides the additional documents to SCI (IE446). They are handled by the national CCI system at SCI.

4. PCI performs physical controls and records the results.

5. SCI is notified about the physical control results (IE441).

6. SCI notifies Declarant about the physical control results (IE444).
SCI & PCI Decisions - Pre-release notification

SCI may **decide** that no controls are needed, or only documentary control is required. In case of no controls or the documentary control result is found satisfactory, SCI **recommends pre-release** to PCI with IE468.

PCI **decides on whether or not to perform controls**. PCI communicates its control decision to SCI with IE445. If Timer to Receive Control Decision from PCI **expires**, steps 2 and 3 are skipped and SCI decides to release goods.

Depending on PCI's decision under step 2, **control of goods** is performed or not.

- **SCI Decides to Release or not the Goods**
- **SCI Decides to Control**
- **SCI Decides Not to Control**
- **SCI Decides Not to Control**

**Final decision** on whether goods can be released **is up to SCI**, based on:
- Documentary control results at SCI
- PCI control decision
- PCI control result
- Other information/indication received at SCI (Risk notification, RIF messages, etc.),
- Fulfilment of conditions for placing goods under procedure concerned
- The amount of import duty and if other charges are secured/paid.
SCI & PCI Decisions – Request PCI Controls

1. SCI Requests Control

2. PCI Communicates Control Decision

3. PCI Performs Control

4. SCI Decides to Release or not the Goods

In case SCI decides that control of goods at PCI is needed, SCI requests from PCI to proceed with physical controls with IE440.

PCI communicates its control decision to SCI with IE445. If Timer Awaiting the Control Decision from PCI expires, it is restarted as many times as needed, until the control decision from PCI is received.

PCI performs physical control of goods and communicates the control results to SCI with IE441.

Final decision on whether goods can be released is up to SCI, based on:
- Documentary control results at SCI
- PCI control decision
- PCI control result
- Other information/indication received at SCI (Risk notification, RIF messages, etc.),
- Fulfilment of conditions for placing goods under procedure concerned
- The amount of import duty and if other charges are secured/paid.

The case in which PCI is not able to fulfill control request by SCI is not foreseen. PCI shall carry out the physical controls and provide SCI with the results.
Import Control Decision Notification (IE460) usage

SCI sends the IE460 to Declarant:

**SCI Documentary Control**
- In case SCI decides to request documents needed during SCI documentary controls

**PCI Physical Control**
- During actual control (examination of the goods) at PCI it is possible PCI to identify more documents are required

**Notify Declarant for the decision to control**
- To notify the Declarant for all controls needed, in respect of an accepted customs declaration, based on SCI and PCI decisions for controls.

**Notify AEO for intention to control (pre-lodged)**
- Customs Declaration lodged in accordance with Article 171 of the UCC.

---

Declarant will not be notified of customs authorities’ intention to perform controls in case it is acknowledged that this notification may jeopardise the controls to be carried out or its results.
## Control Decision - Timer

<table>
<thead>
<tr>
<th>Timer name</th>
<th>Description</th>
<th>Duration</th>
<th>Timer Actions</th>
<th>Event following Expiration</th>
</tr>
</thead>
<tbody>
<tr>
<td>Timer Awaiting the Control Decision (T_Awaiting_ Control_Decision)</td>
<td>Defines the time limit for receiving a ‘Control Decision’ C_PCI_CTR / PCI Control Decision (IE445) from PCI.</td>
<td>As per the one specified in the authorisation for Centralised Clearance</td>
<td>Start: Receipt of PCI Acknowledgement (Receive_IE454). Stop: Receipt of Control Decision from the PCI (Receive_IE445). Reset: -</td>
<td>SCI should be able to decide to release the goods.</td>
</tr>
</tbody>
</table>
### Key Information Exchanges

<table>
<thead>
<tr>
<th>Import Control Decision Notification (IE460)</th>
</tr>
</thead>
<tbody>
<tr>
<td><img src="image1" alt="Diagram" /></td>
</tr>
<tr>
<td>• Requests documents needed by SCI for documentary controls</td>
</tr>
<tr>
<td>• Requests documents needed during PCI physical controls</td>
</tr>
<tr>
<td>• Notifies Declarant for control decision</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Pre-Release Notification (IE468)</th>
</tr>
</thead>
<tbody>
<tr>
<td><img src="image2" alt="Diagram" /></td>
</tr>
<tr>
<td>• Includes results of documentary controls of SCI</td>
</tr>
<tr>
<td>• Notifies PCI of release of goods</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Request To Control (IE440)</th>
</tr>
</thead>
<tbody>
<tr>
<td><img src="image3" alt="Diagram" /></td>
</tr>
<tr>
<td>• Includes results of documentary controls performed by SCI</td>
</tr>
<tr>
<td>• Requests from PCI to perform physical controls</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Control Results (IE444)</th>
</tr>
</thead>
<tbody>
<tr>
<td><img src="image4" alt="Diagram" /></td>
</tr>
<tr>
<td>• Notifies Declarant about control results after physical examination</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Documentary Control Results (IE447)</th>
</tr>
</thead>
<tbody>
<tr>
<td><img src="image5" alt="Diagram" /></td>
</tr>
<tr>
<td>• Notifies Declarant about documentary control results</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Control Results from PCI (IE441)</th>
</tr>
</thead>
<tbody>
<tr>
<td><img src="image6" alt="Diagram" /></td>
</tr>
<tr>
<td>• Includes results of PCI physical controls</td>
</tr>
</tbody>
</table>
Request for Additional Documents
Request for Additional Documents

Additional documents required for application of provisions governing customs procedure for which goods are declared, shall be in Declarant's possession and at disposal of customs authorities when the Customs Declaration is lodged.

Declarant is not obliged to submit them at that point, but only when Union legislation requires them, or if necessary for customs controls.

If SCI identifies that additional documents are required

1. SCI notifies Declarant to provide the additional documents (IE460).

2. Declarant provides the additional documents to SCI (IE446).

The additional documents provided by Declarant to SCI are to be handled by the national CCI system at SCI.

If PCI identifies that additional documents are required

1. PCI requests additional documents from SCI (IE453).

2. SCI notifies Declarant to provide the additional documents needed (IE460).

3. Declarant provides the additional documents to SCI (IE446).
## Request for Additional Documents - Timer

<table>
<thead>
<tr>
<th>Timer name</th>
<th>Description</th>
<th>Duration</th>
<th>Timer Actions</th>
<th>Event following Expiration</th>
</tr>
</thead>
<tbody>
<tr>
<td>Timer Awaiting Supporting Documents from the Declarant</td>
<td>Defines the time limit for receiving supporting documents (via a 'Provide Supporting Documents' (IE446))</td>
<td>30 days</td>
<td>Request for supporting documents (Send_IE460).</td>
<td>SCI sends a reminder to the Declarant (Send_IE438)</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Receipt of supporting documents (Receive_IE446).</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Key Information Exchanges

**Import Control Decision Notification (IE460)**
- SCI ➔ Declarant
- Notifies Declarant to provide the necessary supporting documents

**Request Additional Documents Notification (IE453)**
- PCI ➔ SCI
- Requests for additional documents from SCI

**Provide Supporting Documents (IE446)**
- Declarant ➔ SCI
- Provides documents to SCI
Manage customs debt by SCI and VAT by PCI
Calculation of customs debt by SCI and VAT by PCI

Calculation of customs duties is performed by SCI and calculation of VAT by PCI. When the state is “Under Release”, SCI identifies if customs duties’ payment is secured, and PCI if VAT and possible national taxes (if any) are secured.

For simplified declaration, management of customs debt and VAT is applicable for the supplementary declaration, which contains all final data and relevant supporting documents. For simplified declaration in cases of a comprehensive guarantee is provided, release of goods shall not be conditional upon a monitoring of the guarantee by customs authorities.
Manage customs debt by SCI

This process is triggered at SCI when there is a need to calculate customs duties or check if the respective payments are secured.

**Calculation of customs duties by SCI**

1. SCI checks the status of Customs Declaration. It is identified if it is “Submitted” or “Registered and Waiting for Presentation of Goods” or “Accepted” or “Declaration under Amendment”.

2. SCI requests the calculation of customs duties from the national system.

**Secure payments by SCI**

1. SCI checks the status of the Customs Declaration. It is identified that it is “Under Release”.

2. SCI checks if the payments of customs duties are secured in order to proceed to the decision to release the goods or not.
Manage VAT by PCI

This process is triggered at PCI when there is a need to calculate VAT or check if the respective payments are secured.

**Calculation of VAT by PCI**

1. PCI checks the status of Customs Declaration. It is identified that it is “Declaration under PCI validation” or “Accepted” or “Declaration under Amendment”.

2. PCI requests the calculation of VAT from the national system.

**Secure payments of VAT by PCI**

1. PCI checks the status of Customs Declaration. It is identified that it is “Under Release”.

2. PCI checks if the payments of VAT are secured in order to proceed to the decision to release the goods or not.
Sampling examination results, received after release of goods
Sampling examination results, received after the release of the goods

Following risk analysis at SCI and PCI, a decision can be taken that physical controls with samplings are required at PCI. The sampling results may lead to change of the declaration’s DEs. SCI shall establish and record the correct values for the purposes of calculating the amount of import duty and other charges on goods.

1. SCI notifies Declarant that controls will be performed, and samples are required (IE460).

2. PCI performs the sampling examination. When the sampling results are available at PCI, the updates on control results are registered by the customs officer and communicated to the SCI (IE441).

3. SCI notifies Declarant that controls have been performed and samples have been taken (IE444).

4. SCI sends an updated release notification to PCI (IE443) to inform him for the established final values, based on the sampling examination results.

PCI examination of goods shall be performed against the ORIGINAL declaration data declared by trader, even if SCI already sent discrepancies based on documentary controls in the IE440/IE468. PCI shall perform the controls and report back all discrepancies in IE441, even if the same ones were found by SCI during documentary controls.
Take decision on release of goods
Take decision on release of goods conditions

SCI is responsible for the final decision concerning the release of goods for import, considering:

- Documentary control results at SCI, PCI control decision, PCI control result, as well as other information or indication received at SCI in the meantime (Risk notification, RIF messages, etc.)
- The conditions for placing the goods under the procedure concerned are fulfilled
- The amount of import duty and other charges (VAT at PCI) are secured/paid
Take decision on release of goods

When Control Results from SCI and/or PCI are recorded and payments are checked, SCI automatically identifies if goods will be released.

1. It was identified that the goods will be released

   SCI informs PCI that the goods will be released (IE443).

2. SCI informs Declarant that the goods will be released (IE429).

1. It was identified that the goods will not be released

   SCI informs PCI that the goods will not be released (IE442).

2. SCI informs Declarant that the goods will not be released (IE444).
Simplified and Supplementary Declaration
Simplified Declaration

Simplified Declaration is accepted to place goods under an import customs procedure in the following cases:

✓ Where it may **omit certain particulars** required for standard declaration

✓ Where one or more **required supporting documents** are missing at the time of release of goods

It is not allowed to use a Simplified Declaration on **occasional basis**. This is because, when EO applies for CCI authorisation needs to indicate in his application the type of the Customs Declaration, he will use under CCI. If EO indicates Simplified Declaration, this means that he knows in advance he will use SD on a regular basis for his customs operation under the CCI authorisation, which automatically classifies the SD as the one of a regular use with authorisation.
Supplementary Declaration (1/2)

Nature of Supplementary Declaration

<table>
<thead>
<tr>
<th>General nature</th>
<th>Periodic nature</th>
</tr>
</thead>
<tbody>
<tr>
<td>Covering one simplified declaration</td>
<td>Covering one simplified declaration</td>
</tr>
<tr>
<td>Submitted 10 days from release of goods under Simplified Declaration</td>
<td>Submitted 10 days following the end of period that they cover, in which goods under this SD have been released</td>
</tr>
</tbody>
</table>

Validation verifies that one of the MRNs declared as previous document in Supplementary Declaration is the MRN of Simplified Declaration. The MRN of Supplementary Declaration is generated independently and is different from the MRN of the Simplified Declaration.

The MRN of the Simplified Declaration is communicated to the Declarant with IE428.

D.G. PREVIOUS DOCUMENT in the Supplementary Declaration contains the MRN of the Simplified Declaration.

IE428

MRN

IE415

LRN verification is not performed. LRN of Supplementary Declaration might not be same with the one of Simplified Declaration.

Supplementary Declaration of general or periodic nature can be declared with additional declaration type “Y”.

European Commission
Supplementary Declaration (2/2)

Declarant has already submitted a Simplified Declaration that is accepted, and goods have been released.

1. Declarant lodges a Supplementary Declaration at SCI (IE415).

2. After successful validation of Supplementary Declaration, the declaration data are reconciled, and PCI is notified (IE401).

3. PCI validates the Supplementary Declaration and informs SCI (IE402). In this scenario, the validation results are positive.

4. SCI registers the Supplementary Declaration.

5. SCI notifies Declarant about the registration and acceptance of Supplementary Declaration (IE429).

Nothing prevents Declarant from sending a Supplementary Declaration after the timer expiration. The purpose of Supplementary Declaration is to provide the missing data of Simplified Declaration but shall not modify any of the data already provided in SD.
Reconciliation is the matching of the data of Simplified and Supplementary Declaration. Simplified and Supplementary Declaration constitute a single, indivisible instrument taking effect on the date that the Simplified Declaration is accepted. Both must be maintained in national databases, even after submission of Supplementary Declaration and reconciliation is completed.
Reconciliation of the Supplementary and Simplified Declaration (2/2)

In CCI the automatic reconciliation is implemented via Rule R0996.

## Matched DEs in Simplified and Supplementary Declaration

<table>
<thead>
<tr>
<th>Importer</th>
<th>Declarant</th>
<th>Person paying customs duty</th>
<th>Additional fiscal reference</th>
<th>Commodity code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Declaration type</td>
<td>Harmonized system subheading code</td>
<td>Customs office of presentation</td>
<td>Previous procedure</td>
<td>Requested procedure</td>
</tr>
</tbody>
</table>

All DEs of SD should be the same in Supplementary Declaration. Exceptions include a difference on D.G. Representative, since Declarant may appoint a Representative for lodging the SD and a different one for lodging the Supplementary Declaration.
## Supplementary Declaration - Timer

<table>
<thead>
<tr>
<th>Timer name</th>
<th>Description</th>
<th>Duration</th>
<th>Timer Actions</th>
<th>Event following Expiration</th>
</tr>
</thead>
<tbody>
<tr>
<td>Timer Awaiting Supplementary Declaration</td>
<td>Defines the time limit set in the authorisation for Regular use of Simplified Declaration, for receiving a Supplementary Declaration (via a ‘Custom Declaration’ E_DEC_DAT (IE415)) from the Declarant.</td>
<td>Within the time limit set in the authorisation for Regular use of Simplified Declaration</td>
<td>Start Release of movement, which refers to Simplified Declaration. Stop Receipt of valid Supplementary Declaration (Receive_IE415). Reset -</td>
<td>SCI informs the Declarant about the timer expiration (Send_IE431).</td>
</tr>
</tbody>
</table>
Key Information Exchanges

- CUSTOMS DECLARATION (Simplified) (IE415)
  - Includes less data than a standard Declaration

- CUSTOMS DECLARATION (Supplementary) (IE415)
  - Supplements the information not provided with Simplified Declaration
Provide statistical data at PCI
Provide statistical data at PCI

PCI shall provide the statistical information to the National Statistical Authority.

Any specific national statistical requirement should be discussed and agreed between MS’s involved in CCI during the consultation procedure and should be foreseen in CCI authorisation.

After lodgement of a customs declaration, SCI can crosscheck and validate this information during validation of CCI authorisation.
Surveillance data
Surveillance data

There are no specific legal provisions for CCI, defining the responsible customs office for sending the surveillance data.

**SCI Responsibilities**
- Supervise the placing of goods under a customs procedure in case of centralised clearance
- Final decision to release goods

**PCI Responsibilities**
- Carry out customs controls for the examination of the goods
- Collect VAT for the imported goods
- Jointly with SCI, supervision of operations and of release/controls of goods

_PCI will be the customs office responsible to provide the surveillance data, considering that it is in a possession of all data to be sent. Currently SCI doesn't have the VAT and other national taxes, handled at PCI, meaning that D.G. Duties and Taxes is not used in any of the messages send from PCI to SCI, which means that the information on the VAT is not available to SCI._
Practical guide about usage of some D.G.s, D.E.s and messages
Usage of data at Header and Item level in Import Customs Declaration (1/2)

In an Import Customs Declaration, only D, GS and SI levels can be used. D.G.s and D.E.s can be grouped into two categories based on whether they are declared on Declaration or Goods Shipment level (D/GS) (i.e., Header level) or on Goods Shipment Item level (SI) (i.e., Item level).

**First Category**

D.G.s/D.E.s declared either **only at Header or only at Item level.**

*When information is common for all declared GS Items, it should be reported on Header level and not on Item level.*

**Second Category**

D.G.s/D.E.s declared either **at Header or at Item level or at both levels** at the same time.

*Refers mainly to documents related D.G.s, which can be declared either on Header or on Item level or on both levels. When a specific document is declared on Header level, the information relates to the whole declaration, and it cannot be declared on Item level again.*

For both categories D.G.s are optionally declared, and the GS related information shall be recorded at Header level while the SI related information at the respective Item level.
Usage of data at Header and Item level in Import Customs Declaration (2/2)

Header Level
- Additional supply chain actor
- Buyer
- Seller
- Exporter
- Destination
- Nature of transaction
- Gross mass
- Reference number/UCR
- Country of Dispatch

Item Level
- Additional supply chain actor
- Buyer
- Seller
- Exporter
- Destination
- Nature of transaction
- Gross mass
- Reference number/UCR
- Country of Dispatch

Header/Item or both Levels
- Previous Document
- Supporting Document
- Additional Reference
- Additional Information
- Transport Document
- Authorisation
- Additional fiscal reference
- Additions and deductions

First Category

Second Category
Usage of data groups at header and goods item level – Example #1

Declaratant imports two Goods Shipment Items where the Exporter is different for each of the goods items (Company 1 Ltd. and Company 2 respectively). The Buyer is Company A and is the same for both Goods Shipment Items. Two different country of dispatch – Albania is declared for goods item #1 and Serbia for goods item #2.

Since the Buyer details are common for both Goods Shipment Items, they are declared at Header level, while the Exporter and Country of Dispatch details, that differ between the two Goods Shipment Items, shall be declared at Item level.
Usage of data groups at Header and Item level – Example #2

Declarant lodges a supplementary declaration at SCI in ES for goods presented in FR, which have been released with a simplified declaration covering 2 SIs.

In D.G. Previous Document on GS level as previous document is declared the MRN of the simplified declaration since it relates to both SIs.

In the D.G. Previous Document on Item level is declared the MRN of the declaration for the previous procedure discharged. In this case the goods were under temporary storage.
Previous Document (1/2)

D.G. ‘Previous Document’ refers to the declaration concerning previous customs procedures (CL214). In case the given previous document concerns all goods items of the declaration, it can be indicated in D.G. ‘Previous Document’ at Goods Shipment Item level, otherwise, it should be indicated in the same D.G. ‘Previous Document’ existing at goods item level.

Structure of the D.G. is different at Shipment and at Item levels:

For writing off purposes D.G. Previous Document can be used only on Item level, because details related to the writing-off of goods declared in the previous document concerned can be declared only on Item level.

These D.E.s intend to facilitate discharge of a previous (special) procedure.
Usage of D.G. ‘Previous Document’ is shown below for case of Simplified and Supplementary Customs Declaration. The two Customs Declarations are linked together via the MRN number of the simplified declaration that can be registered as a Previous document (document type code `NMRN`) in supplementary declaration.

The usage of D.G. Previous Document is also used in following cases:
- End of temporary storage for Non-union goods by placing them under import customs procedure under CCI
- Discharge of special procedure
Supporting documents are the ones required for application of the provisions governing the customs procedure for which goods are declared (Article 163, para 1 UCC). These documents should be declared in Customs Declaration under D.G. Supporting Document with the related codes in CL213. D.G. Supporting Document has different structure in Shipment and Item levels respectively:

**Goods Shipment**
- D.G. Supporting Document
  - Type
  - Reference number
  - Document line item number
  - Issuing authority name
  - Date of validity

**Goods Shipment Item**
- D.G. Supporting Document
  - Type
  - Reference number
  - Document line item number
  - Issuing authority name
  - Date of validity
  - Measurement unit and qualifier
  - Quantity
  - Currency
  - Amount

The additional data items concern the writing-off of the goods declared in the declaration concerned, in relation to the import licenses and certificates.
Transport Document

D.G. **Transport Document** refers to transport document with which the **goods have been brought** into **customs territory of the Union**. It includes the relevant codes (CL754 – Transport Document Type) for the type of transport document, followed by **reference number** of the document concerned. **Structure** of this D.G. - **same** at **Shipment** and **Item** level.

<table>
<thead>
<tr>
<th>Goods Shipment</th>
<th>D.G. Transport Document</th>
</tr>
</thead>
<tbody>
<tr>
<td>Type</td>
<td>Reference Number</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Goods Shipment Item</th>
<th>D.G. Transport Document</th>
</tr>
</thead>
<tbody>
<tr>
<td>Type</td>
<td>Reference Number</td>
</tr>
</tbody>
</table>
**Additional Reference**

Under D.G. *Additional Reference*, Declarant can register all the TARIC document type codes (CL380 - Additional Reference) starting with letter ‘Y’ that cover no physical certificates and documents. Only the type of the document is required and no reference number is needed to be declared. *Structure* of this D.G. is the *same* at Shipment and Item level.

<table>
<thead>
<tr>
<th>Goods Shipment</th>
<th>Type</th>
<th>CC qualifier</th>
</tr>
</thead>
<tbody>
<tr>
<td>D.G. Additional Reference</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Goods Shipment Item</th>
<th>Type</th>
<th>CC qualifier</th>
</tr>
</thead>
<tbody>
<tr>
<td>D.G. Additional Reference</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
Authorisation and Supporting Documents

Under D.G. ‘Authorisation’ only Annex A authorisations can be used. Usage of a separate D.G. can make easier the validation of authorisation that should be the first step when a declaration is lodged. All other authorisations, permits, certificates, licences and other types of documents shall be registered under D.G. ‘Supporting Documents’.

If supporting document is relevant only for MS of presentation, then the national code applicable for this MS should be declared in the CC qualifier, to indicate that this code should be validated by PCI.
D.G. Authorisation differences at Header and Item level (1/2)

Differences between D.G. Authorisation used at Header and Item level:

- Authorisation corresponding to requested procedure code must be filled-in at Declaration level, with exception of End Use authorisation, since for CCI declarations, requested procedure code must be the same for all goods items included in the declaration.

- For end use authorisation (requested procedure 44), if the same authorisation is covering all items, it must be declared at Header level; otherwise, it must be declared at goods item level. Additionally, in case of end use authorisation its type should be declared because there are 2 types of end use authorisation (C990 end use authorisation ships and platforms / N990- EUS - authorisation for the use of end use procedure) and are usually related to a certain goods item.

- Authorisation corresponding to previous procedure (if any) must always be filled-in at Item level.
D.G. Authorisation differences at Header and Item level (2/2)

In case of Simplified Declaration under CCI, D.G. Authorisation shall contain at least one valid authorisation to use Simplified Declaration where authorisation reference number includes 'SDE'.

D.G. ‘Authorisation’ at Header level shall contain at least one valid authorisation for CCI, where the authorisation reference number shall include 'CCL'.

In case of binding information (BOI and BTI), authorisations can be registered either at Header level (if they concern all goods items declared) or at Item level (if they concern specific goods item of the declaration). In such case, data sub-elements Type and Holder of the authorisation shall be provided as well.
Identification of the actors

What are the available actors?

- Importer
- Declarant
- Representative
- Buyer
- Seller
- Exporter
- Person providing a guarantee
- Person paying customs duty
- Additional supply chain actor

✓ Importer and Declarant should always be required, whilst other parties are dependent or optional and required in specific cases.

✓ Declarant is identified with EORI, considering that the Declarant should always have an EORI number.

✓ As a rule, the identification of the parties is done through the D.E. ‘Identification number’, where EORI or TCUIN can be used. Name and address should be declared only in case the person concerned (a party in the declaration) has no EORI registration or if the registered identification number cannot be validated by the national application.

✓ Regarding the Representative, only Identification number and status shall be registered in Customs Declaration considering Representative shall always possess an EORI number.

**i** ‘Contact person’ is an optional information to ensure a better cooperation and communication between the customs authority and the person involved.
Declarant and Representatives

Declarant in the CCI Customs Declaration is always CCI Authorisation holder. Three main business cases can be defined, related to Importer/Declarant and Representative:

- **Indirect Representation** - Applicable only when CCI Authorisation holder use it acting as an indirect representative of his clients/importers

- **Direct Representation**

- **No Representation**
**Indirect Representation**

**Importer is neither AEOC nor CCI holder**

- The Importer is not AEOC. It is possible to use the CCI authorisation of a holder who has it in a role of Indirect Representative.
- Importer is different from Declarant, where D.G. ‘Importer’ and D.G. ‘Declarant’ are filled in with the different EORIs in IE415.
- The CCI holder is the Declarant, thus in Customs Declaration, indirect representation (code 3) cannot be declared. D.G. Representative is not used in IE415.

---

**Company A**

- Not AEOC/CCI Holder of Authorisation
- Importer/Debtor

**Company B**

- AEOC/CCI Holder of Authorisation
- Indirect Representative
- Declarant/Debtor
Company A is CCI holder and appoints Company B as its Direct Representative who is acting in the name and on behalf of Company A, to submit the Customs Declarations for the goods, imported by Company A. In this case Company A is the Declarant, Importer and Debtor for Customs duties and VAT taxes.

**Direct Representation**

- Two actors involved in the Customs Declaration under CCI (Importer who is also a Declarant and Direct Representative)
- Representative represents the Declarant in direct status. D.G. Representative is filled in with the Direct Representative’s EORI and the status is ’2‘ (direct)
No Representation

- Only one actor exists in the Customs Declaration under CCI (Importer)
- Importer is equal with Declarant, meaning that D.G. ‘Importer’ and D.G. ‘Declarant’ are filled in with the same EORI in IE415
- D.G. ‘Representative’ is not to be used in IE415

Company A is the CCI Holder, Declarant, Importer, and no representation is used.
Transport Equipment

Structure of **D.G. Transport Equipment**, contains **D.G. Container Identification Number**. When container(s) is used (i.e., container indicator = 1) **at least one container** ID must be recorded and Declarant can register correctly in **which container** the **goods** are (if containerised).

Three cases identified:

**Case #1**
If only one container ID is indicated then D.G. Goods Reference is optional, when all goods items in the declaration are in this container.

**Case #2**
When not all goods are containerised, the D.G. Goods Reference should be used to indicate which goods items are containerised, and which are not.

**Case #3**
If more than one containers are indicated, then in every iteration of D.G. Transport Equipment, the container ID shall be recorded along with the relevant Declaration goods items under D.G. Goods Reference.
Transport means at arrival and at the border

Declarant can register the transport means at arrival and at the border based on the requirements of Annex B of UCC DA.

The following D.G.s and DIs are available to provide information to customs authority for means of transport:

✓ D.E. Mode of transport at the border
✓ D.E. Inland mode of transport
✓ D.G. Arrival Transport Means
✓ D.G. Active Border Transport Means

D.E. 'Inland mode of transport’ must not be provided where the import formalities are carried out at the point of entry into the customs territory of the Union. For the declaration under CCI, this should be understood that the PCI is the same as the customs office of entry.
Internal currency unit and Statistical value

D.E. 'Internal currency unit' can be found on Header level as optional data element. Euro-Zone countries might register EUR, meanwhile the non–Euro zone countries should register their own national currency as ‘Internal currency unit’.

Main Concept

Information exchange concerning statistical value always happens in EUR between SCI and PCI. When a customs declaration is lodged in SCI’s internal currency unit, SCI sends the information in EUR to PCI (common domain exchanges always in EUR) and PCI will convert it in its own national currency – if necessary, using the national applicable exchange rate.

SCI converts economical information to EUR, if necessary, before sending it to PCI. PCI converts economical information to its national currency, if necessary.

If national currency of SCI country is other than EUR (e.g., NA-PL), the Polish SCI needs to convert PLN (PL Zloty) to EUR and then SCI sends the statistical value in EUR to PCI in the message IE401.
Location of goods

At least one type of location shall be registered in CCI, and it is not necessary to fill in all the sub-data elements.

In case of pre-lodged declaration, registration of the location of goods is not mandatory. But in PN (IE432) this information shall be provided to customs.

If pre-lodged declaration (IE415) still contained the D.G. Location of Goods, this information can be overwritten by the information provided in the PN (IE432), as Declarant might not know the exact location of goods before they are presented.
Warehouse

D.E. ‘Warehouse’

**Status ‘A’** only for declaration for **customs warehousing** (column H2)

**Optional** for the **MS** for the rest of import customs procedures

**i**  
Except ‘where the declaration of placing of goods under a customs procedure is used to discharge a customs warehousing procedure’.
Country of dispatch

Usage of D.E. ‘Country of dispatch’

Goods were subject to commercial transaction, while on their way from the initial transport related country of export to their release into the customs procedure.

All countries traversed between initial transport related country of export and Member State where goods are located at time of release into customs procedure are considered intermediary countries.

While in an intermediary country, the goods have been subjected to e.g. a sale, then this intermediary country would become "country of dispatch/export". In case of repetitive sales on the way, the last intermediary country would be "country of dispatch/export".

Commercial transaction covers any transaction which either changes the nature of the goods (e.g., processing) or which has effect on who is (to become) owner of the goods. Any action of handling the goods to preserve them or to rearrange their transport must not be considered.

If neither a commercial transaction (e.g., sale or processing), nor a stoppage unrelated to the transport of goods has taken place in an intermediate country, the relevant Union code should be entered to indicate the country from which goods were initially dispatched to the Member State in which the goods are located at the time of their release into the customs procedure.
Country of origin

In this D.E., information about the country of non-preferential origin should be entered. The country of non-preferential origin can be different from the country of preferential origin.

‘Country of origin’ is required when

- No preferential treatment is applied
- Country of non-preferential origin is different to the country of preferential origin

The country of non-preferential origin will trigger measures outside of preferential agreements that are based on the origin (e.g. collection of anti-dumping duties; certain tariff quotas).
Country of preferential origin

D.E. ‘Country of preferential origin’

Country of preferential origin can be different from country of non-preferential origin and is the basis for preferential treatment as foreseen in the bilateral or multilateral agreement, the EU has concluded with the relevant third country or group of third countries. The rules for D.E. ‘Country of preferential origin’ are established upon these agreements.

TARIC Validation

No CL is associated to this D.E. avoiding duplication of TARIC values. Trader can directly use TARIC database to enter the relevant code in Customs Declaration and then validation will be done directly in TARIC.

Required if a preferential treatment based on the origin of the goods is requested in D.E. Preference, where the first digit of the respectful codes is 2 or 3.

Can be omitted in simplified declaration, where conditions prescribed in authorisation for use of simplified declaration allow MS to defer the collection of this D.E. in supplementary declaration.
‘Type of packages’ and ‘Shipping marks’

D.G. Packaging

D.E. ‘Type of packages’
D.E. ‘Type of packages’ existing under D.G. Packaging refers to the smallest external packaging unit. Cardinality of the D.G. (99x) allows the declarant to declare several types of packages.

D.E. ‘Number of packages’
D.E. ‘Number of packages’, if two or more different goods items are packaged together, then the actual number of these packages is entered only on one of them and for the rest goods items, the number of packages shall be zero (‘0’).

D.E. ‘Shipping marks’
For cases where multiple goods items are packed together, the declared **Shipping marks** for them must be identical.
Type of packages and shipping marks – Example (1/2)

A Declarant declares for import three Goods Shipment Items:

- ✓ Mobile phones
- ✓ Earphones
- ✓ Mobile cases

The first two Goods Shipment Items (Mobile phones and Earphones) will be packaged together in five (5) cartons, while the “Mobile cases” will be packaged alone in four (4) plastic boxes. Therefore, the declarant will have to declare the packaging details per goods item as below:

**Goods Shipment Item #1: Mobile Phones**
- D.G. Packaging #1
- Type of packages: CT (Carton)
- Number of packages: 5
- Shipping marks: AB123456789

**Goods Shipment Item #2: Earphones**
- D.G. Packaging #1
- Type of packages: CT (Carton)
- Number of packages: 0
- Shipping marks: AB123456789

(Packed with G.S.I. #1: Mobile phones)

**Goods Shipment Item #3: Mobile cases**
- D.G. Packaging #2
- Type of packages: 4H (Box, plastic)
- Number of packages: 4
- Shipping marks: XY987654321
### Type of packages and shipping marks – Example (2/2)

<table>
<thead>
<tr>
<th>I/N</th>
<th>Goods Shipment Item</th>
<th>Type of packages</th>
<th>Number of packages</th>
<th>Shipping marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Mobile phones</td>
<td>CT (Carton)</td>
<td>5</td>
<td>AB123456789</td>
</tr>
<tr>
<td>2</td>
<td>Head phones</td>
<td>CT (Carton)</td>
<td>0</td>
<td>AB123456789</td>
</tr>
<tr>
<td>3</td>
<td>Mobile cases</td>
<td>4H (Box, plastic)</td>
<td>4</td>
<td>XY987654321</td>
</tr>
</tbody>
</table>

Since the first two Goods Shipment Items are packaged together in the same cartons, the number of packages is declared either to the first Goods Shipment Item or to the second Goods Shipment Item.

In this example, the number of packages is declared only to the first Goods Shipment Item and for the second Goods Shipment Item, the declared number of packages must be zero (‘0’).

As a pre-requisite the shipping marks of common packages that contain the two goods items must be the same (AB123456789).
Duty and Taxes

✓ In IE415 it is optional for the Declarant to send the calculated customs duties. They can be calculated by MS system on behalf of declarant based on the information provided.

✓ In IE401 it is required that SCI calculates the customs duties amount/s and sends this information to PCI.

SCI must send to PCI the amounts of customs duties in EUR. The PCI can use the calculated import duties by SCI to calculate the VAT tax base, but PCI can also run its own duty/tax calculation process on the customs declaration data to calculate the VAT base and the payable VAT amount.
Guarantee under CCI

When is a guarantee required?

- **Special procedures** - Authorisation for the use of a special procedure requires provision of a guarantee
- **Customs debt is incurred** - A guarantee is also required related to the simplifications
- **Payment of amount of customs duty deferred** - Guarantee must be in place before the use of the CCI simplifications

Guarantee of VAT and other national taxes at PCI

In case guarantee is provided to cover debt incurred as result of release for free circulation (including centralised clearance), the guarantee has to be valid only in the MS where declaration is lodged and it is compulsory it covers at least the customs duties.

The MS where declaration is lodged decides if the guarantee must cover also the “other charges” or not. In CCI, the Customs office of guarantee (SCI, MS where the customs declaration for release for free circulation is lodged) may consult the other MS (PCI, where the goods are physically imported) to decide if the other charges will be included in the reference amount. If not, a separate guarantee should be provided to cover the VAT and other national taxes (if any) at PCI.
CCI Authorisation
Authorised Economic Operators (AEO)

What is AEO

An **Economic Operator** is a person who, in the course of his/ her business, is involved in activities covered by the customs legislation.

An EO established in the customs territory of the Union and who meets the criteria set out in Article 39 of the UCC may apply for the status of **Authorised Economic Operator**.

The available type of certification for CCI is the **AEOC** – AEO authorised for Customs Simpliciations.

There are also some indirect benefits: fewer delayed shipments, improved customer services, reduced theft and losses, improved customs loyalty etc.

<table>
<thead>
<tr>
<th>Benefits</th>
<th>AEOC</th>
</tr>
</thead>
<tbody>
<tr>
<td>Easier admittance to customs simplifications</td>
<td>✓</td>
</tr>
<tr>
<td>Fewer physical and document-based controls related to other customs legislation</td>
<td>✓</td>
</tr>
<tr>
<td>Prior notification in case of selection for customs control (related to other customs legislation)</td>
<td>✓</td>
</tr>
<tr>
<td>Priority treatment if selected for control</td>
<td>✓</td>
</tr>
<tr>
<td>Possibility to request a specific place for customs control</td>
<td>✓</td>
</tr>
</tbody>
</table>
EOs interested in using CCI simplification submit an application to the competent customs authorities, which may grant an authorisation. The applicant for the authorisation for CCI is an AEO for customs simplifications.

The competent Customs Authority to apply is in the MS, where the applicant is established and shall be in principle that of the place where the applicant's main accounts for customs purposes are held.

To submit an application an EO has to:

- **Connect** to the EU Trader Portal
- Successfully **log in** the EU Trader Portal
- **Create** a new application directly in the system user interface
- **Select** code CCL-Application or authorisation for centralised clearance in the Customs decision type selection page.
Application and Authorisation Acceptance - Time limits

✓ Acceptance of application and granting authorisation - 120 days at least
✓ Apply for it at least 120 days before EO intends to use CCI
✓ Competent customs authority to take a decision at the latest within 120 days of date of acceptance of the application. Can be extended by 30 days
✓ Customs authorities to verify whether the conditions for the acceptance of that application are fulfilled within 30 days of receipt of the application
✓ If all required information given, acceptance of the application to be notified within same deadline.
✓ If required information not complete, the applicant has an additional period of maximum 30 days to provide it, as from the moment customs authorities requested this information.

When no feedback from the customs authorities concerning the application, it shall be considered as accepted.

The date of acceptance is the date of submission of the application or additional information, if requested.
Consultation Procedure Before Issuing CCI Authorisation

1. AEOC submits an application to the Customs authorities competent to grant CCI authorisation.

2. Consultation Procedure is carried out between involved customs authorities, before issuing the authorisation, in order to:
   ✓ Discuss and agree all the relevant data and information between the stakeholders (e.g. time-limits, location of goods, description of the goods, commodity, prohibitions and restrictions);
   ✓ Agree and register in the authorisation all the national requirements/documents and VAT requirements of the PCI.

Authorisation is granted
Its holder is authorised to use CCI system and he/she will be always the declarant in customs declaration.

Involved Custom Authorities
- MS of the SCI
- MS of the PCI

After the lodgement of Customs Declaration (IE415), SCI is responsible to check and validate the authorisation for CCI.
CCI Authorisations

EOs should consider which declaration types and customs procedures will use under CCI authorisation and indicate them in their CCI application conceding:

Authorisations for special procedures for which CC will be used, to be granted beforehand or to apply simultaneously

Authorisations for the use of simplified declaration, to be granted beforehand or simultaneously with CCI authorisation

Authorisation for the deferment of payment, if deferred payment will be applied under CCI, to be granted beforehand or simultaneously

*Guarantee is not part of the conditions to grant a CCI Authorisation and to use CCI simplification.*
Use of CCI Authorisation in Combination with other Authorisations

The holder of the CCI authorisation can declare goods for placing them in a public customs warehouse, without being the holder of the authorisation for operation of a public warehousing facility.

- **Authorisation for use of simplified declaration**
  - Holder and Supervising Customs Office should be one and the same for both authorisations.

- **Authorisation for end-use**
  - At least one Customs Office of Placement in End Use, should be the same as SCI. It is recommended SCI to be also Supervising Customs Office for End Use.

- **Authorisation for inward processing**
  - At least one Customs Office of Placement in inward processing, should be the same as SCI. It is recommended SCI to be also Supervising Customs Office for inward processing.

- **Authorisation for customs warehousing**
  - At least one Customs Office of Placement in customs warehousing, should be the same as SCI. It is recommended SCI to be also Supervising Customs Office for customs warehousing.
The use of customs procedures 42 and 63 allows simultaneous release for free circulation and home use of goods which are subject of a VAT-exempt supply to another Member State and, when applicable, an excise-duty suspension.

When procedure code 42 or 63 is used, VAT Identification Number **must** be provided for Role code FR2 (Customer), and either FR1 (Importer) or FR3 (Tax Representative) in D.G.

**ADDITIONAL FISCAL REFERENCE**

When customs procedures 42/63 are used **at least 2 MS** are involved: the MS of importation/presentation and “another MS” (a different one) of final destination of the goods.

**In context of CCI the MS of importation, according to VAT legislation is the MS of Presentation.**
Customs Procedures 42/63 Business Cases

Under CCI the following business cases are possible:

**3 MS are involved**
- MS of final destination
- MS where SCI is situated
- MS where PCI is situated

**2 MS are involved**
- MS where SCI is situated = MS of final destination
- MS where PCI is situated

For the specific business case, the use of CP 42 is also possible, as far as two MS are involved in this supply and goods will enter first in PCI. After their release they can be transported to SCI.
Formalities/Processes out of scope of CCI P1 System
Right to be Heard & Submission of supporting documents by IE415

Right to be Heard

Right to be Heard procedure is out of scope of CCI P1 and left to be a national matter.

Submission of Supporting documents by trader with IE415

Declarant submits customs declaration (IE415), declares the relevant information [related code, number, type etc.] about the supporting documents and it is not envisaged to send the supporting documents as scanned attachments.
Interpretation of Art. 222 IA in respect of processing of a Customs Declaration

The conclusions and the implementation in CCI system are listed below:

- MRN should be assigned for one declaration, beside the fact how many items it contains. For identifying separate items, we have D.E. 11 03 000 000 goods item number.

- Partial presentation of the goods in CCI is not possible, as it would mean that the pre-lodged CD is modified by the presentation notification.

- Partial invalidation and/or partial release of goods is not envisaged under UCC CCI system, as it will create a huge complexity in the system, both for national CCI systems of SCI and PCI level.
Art. 171 UCC provides that lodging a customs declaration prior to the expected presentation of the goods is a possibility for trader. When the goods are not presented within 30 days of lodging of the customs declaration, the customs declaration shall be deemed not to have been lodged.

Such declaration has no legal effect if it is not accepted. The decision for keeping in the national database of a MS the information for a pre-lodged declaration for which the goods are not presented, is a pure national matter.
Legal References
<table>
<thead>
<tr>
<th>Reference</th>
<th>Title</th>
<th>Version</th>
<th>Type of Reference</th>
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<tr>
<td>R04</td>
<td>Implementing Regulation on technical arrangements for developing, maintaining, and employing electronic systems for the exchange of information and for the storage of such information under the Code (IRTA).</td>
<td>Adopted version 8/03/2021</td>
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