



Accompanying Slides for CCI P1 Business Guidance

DG TAXUD B1

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Accompanying slides for the CCI P1 Business Guidance

Contents

- **Introduction**
- **Architecture**
- **Main benefits for traders using CCI simplification at EU level and UCC CCI system**
- **UCC CCI P1**
- **CCI Processes**
 - CCI Customs Declaration – Submission prior to presentation
 - CCI Customs Declaration – Submission upon presentation
 - Risk Analysis at SCI and PCI
 - Perform Controls by SCI and PCI
 - Request for Additional Documents
 - Manage customs debt by SCI and VAT by PCI
 - Sampling examination results, received after release of goods
 - Take decision on release of goods
 - Simplified and Supplementary Declaration
 - Provide statistical data at PCI
 - Surveillance data
- **Practical guide about usage of some D.G.s, D.E.s and messages**
- **CCI Authorisation**
- **Formalities/Processes out of scope of CCI P1 System**
- **Legal References**

Introduction

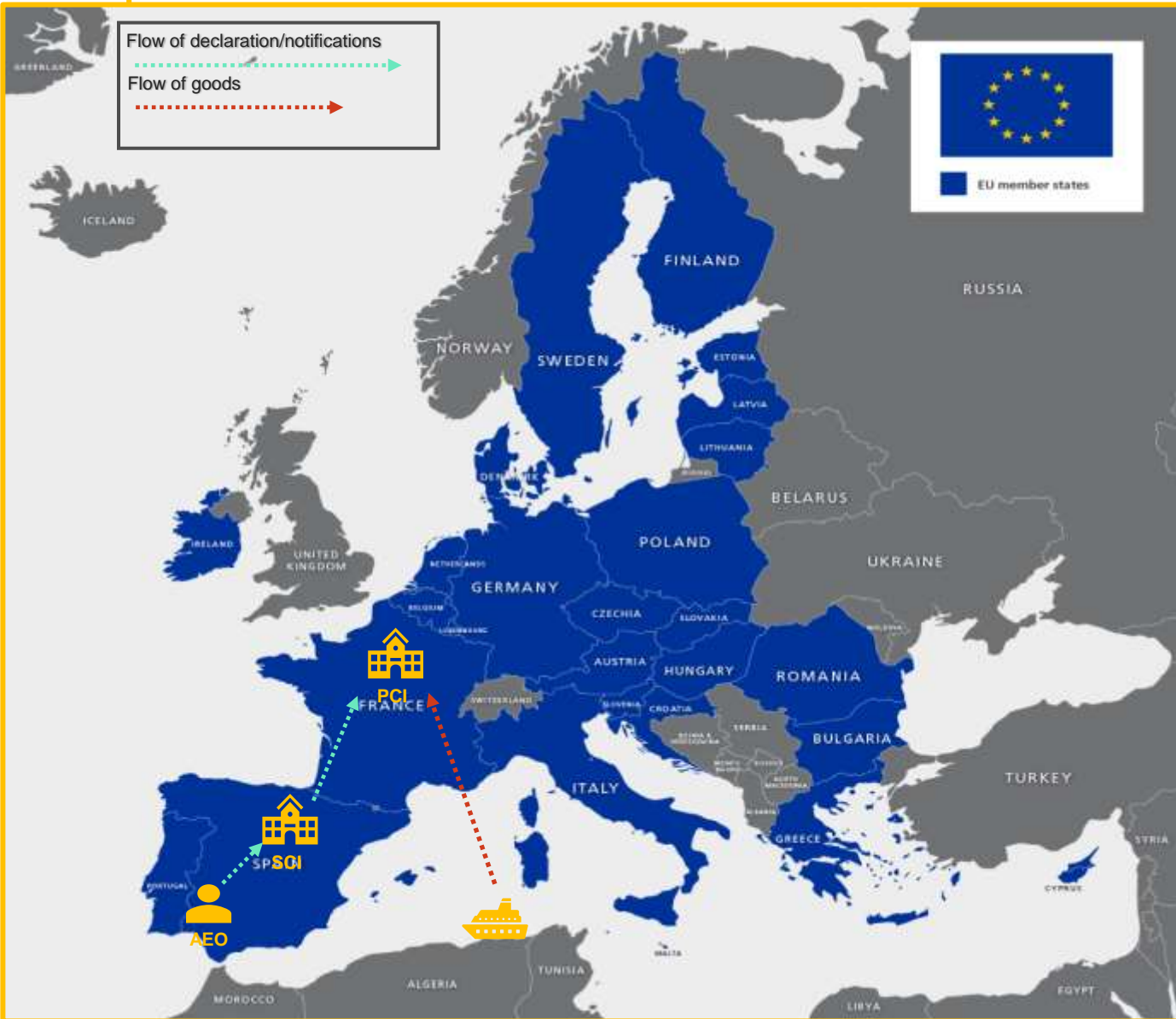
CCI Simplification

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.

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The Declarant communicates only with the SCI as single point of contact!

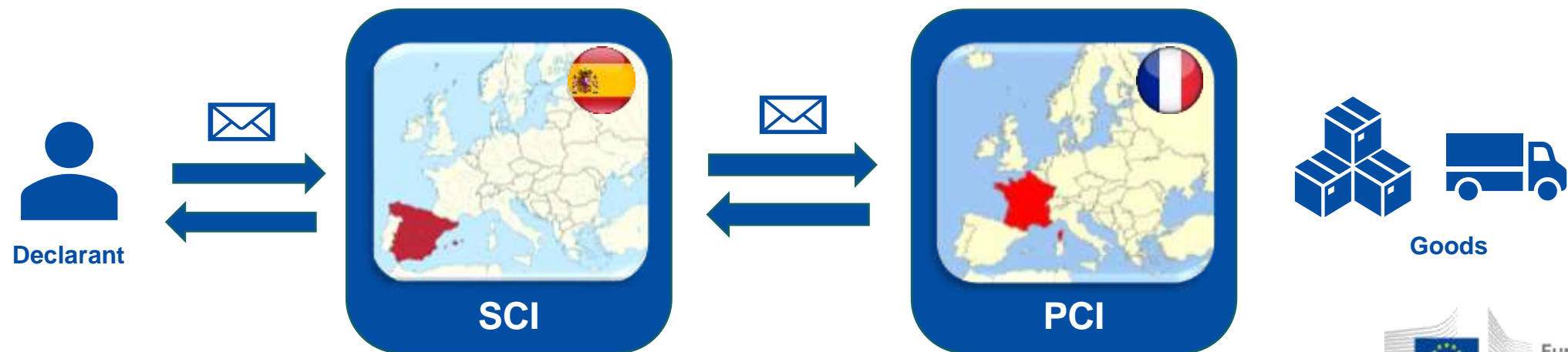


UCC CCI P1 System

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:

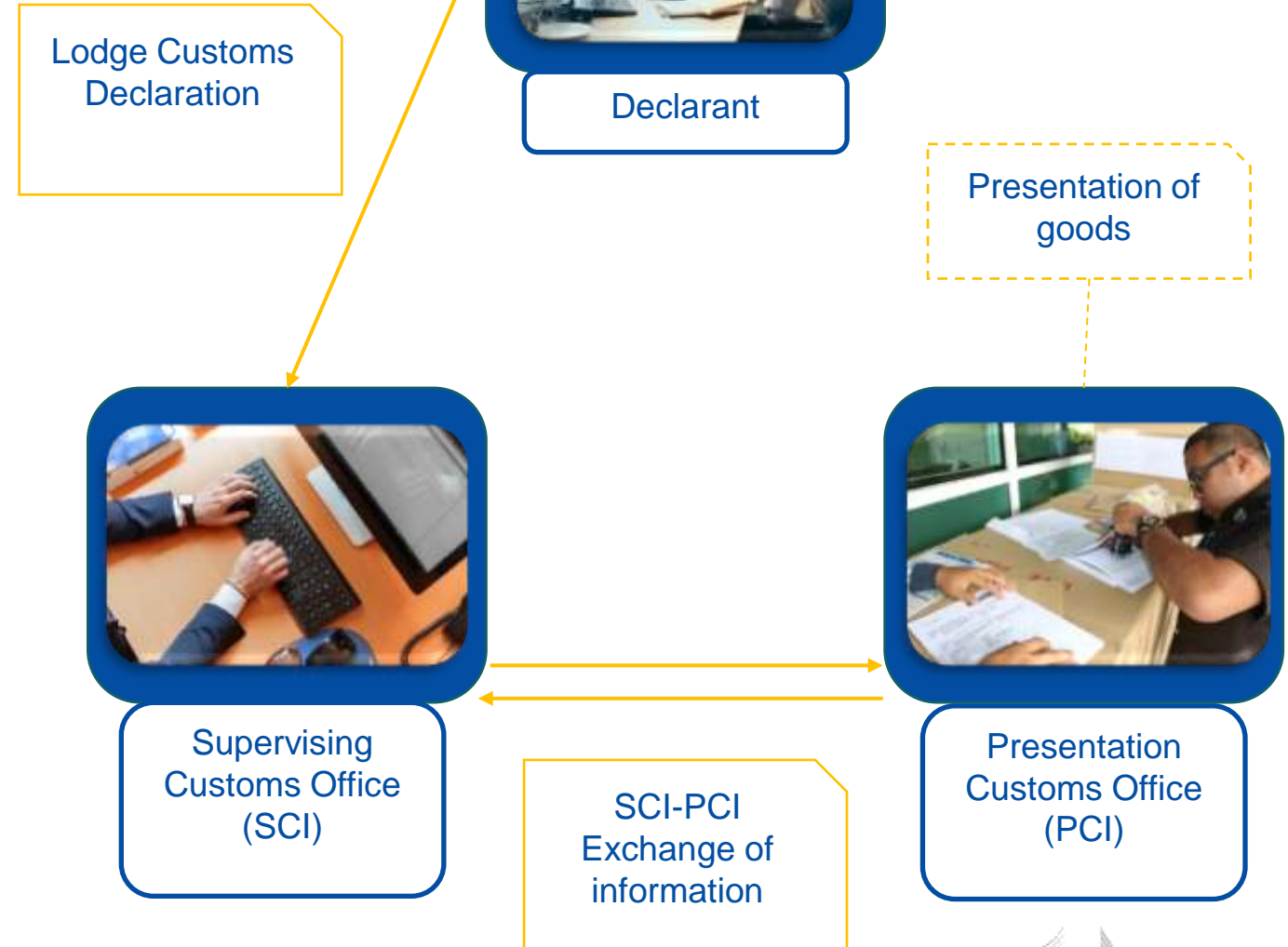
- ✓ To support lodging and handling of **standard** and **simplified** customs declaration, including the **pre-logged** one
- ✓ To support lodging and handling of **supplementary** declaration
- ✓ Of exchanging information for **registration, acceptance, verification, customs controls, manage customs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



UCC CCI P1 System

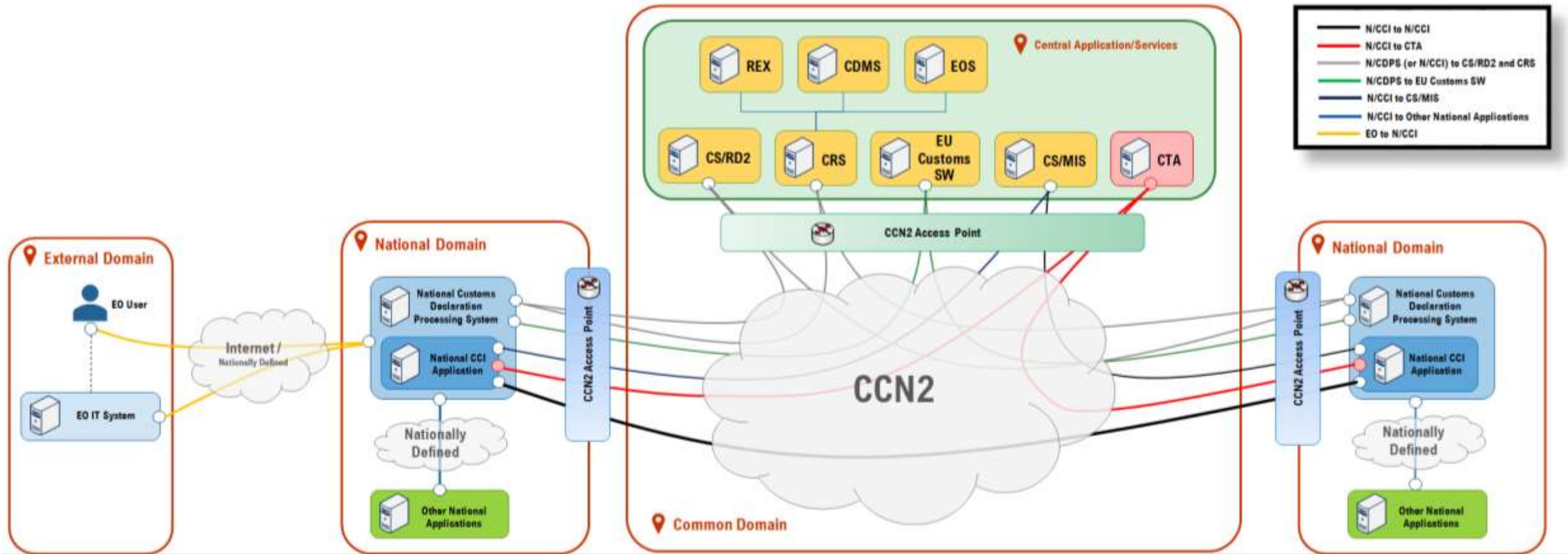
The **UCC CCI P1 System**:

- ✓ 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

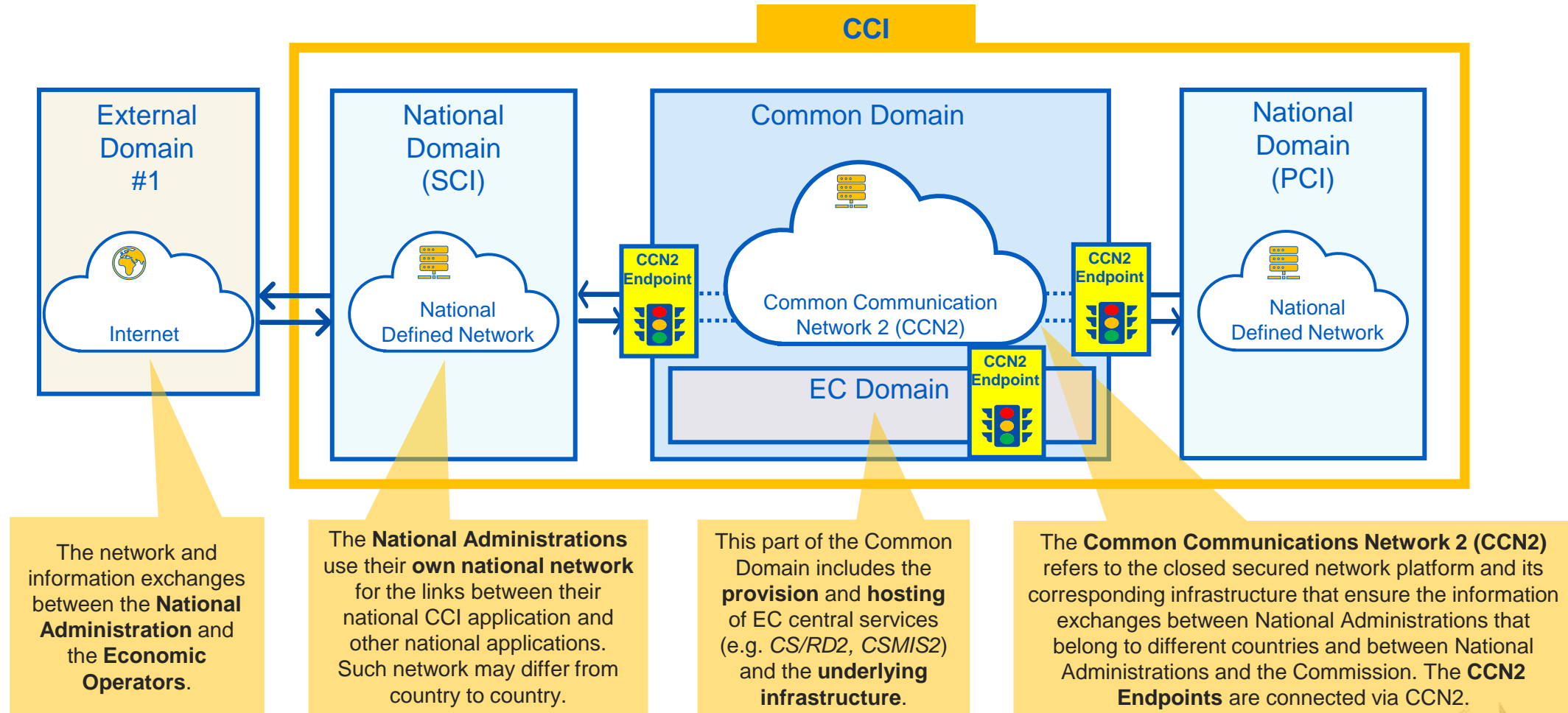


Architecture

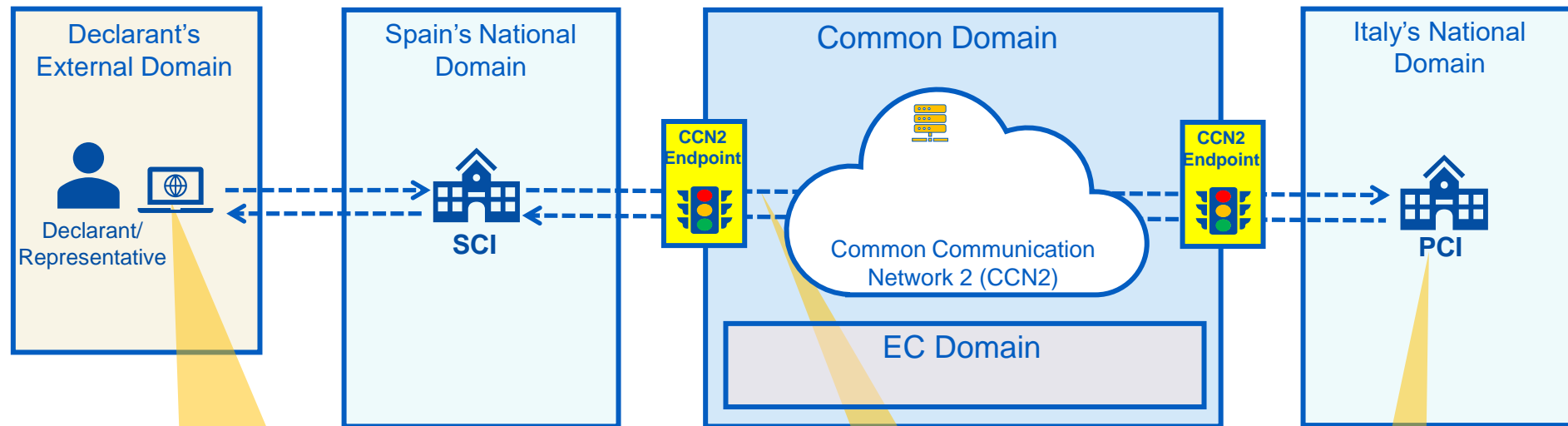
Global UCC CCI Interaction Model



CCI Architecture & Communications



CCI Architecture & Communications Example



1 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**.

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

3 Goods are presented physically to PCI in **Venice, Italy**.

Main benefits for traders using CCI simplification at EU level and UCC CCI system

UCC CCI System - Facilitation & Benefits (1/4)

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**

UCC CCI System - Facilitation & Benefits (4/4)

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

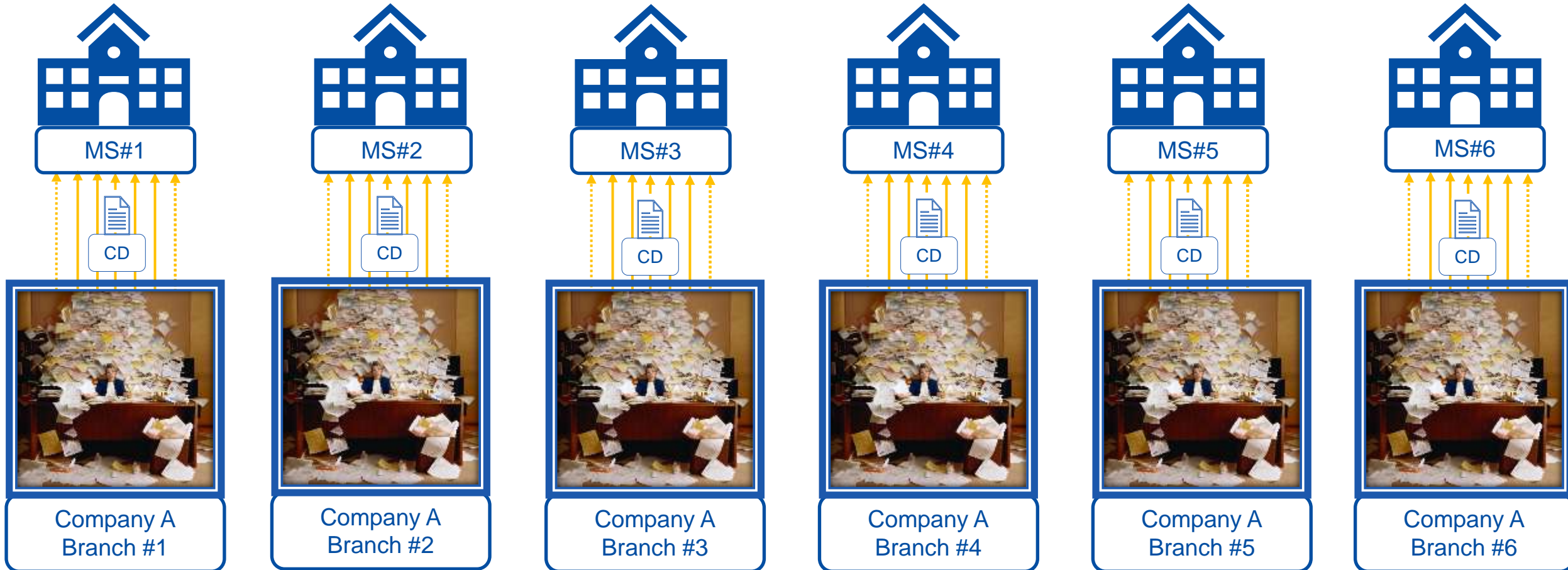
Automated, streamlined & **fast data exchange** for Customs clearance and Controls

Central management, **verification & clearance** of Customs Declarations

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

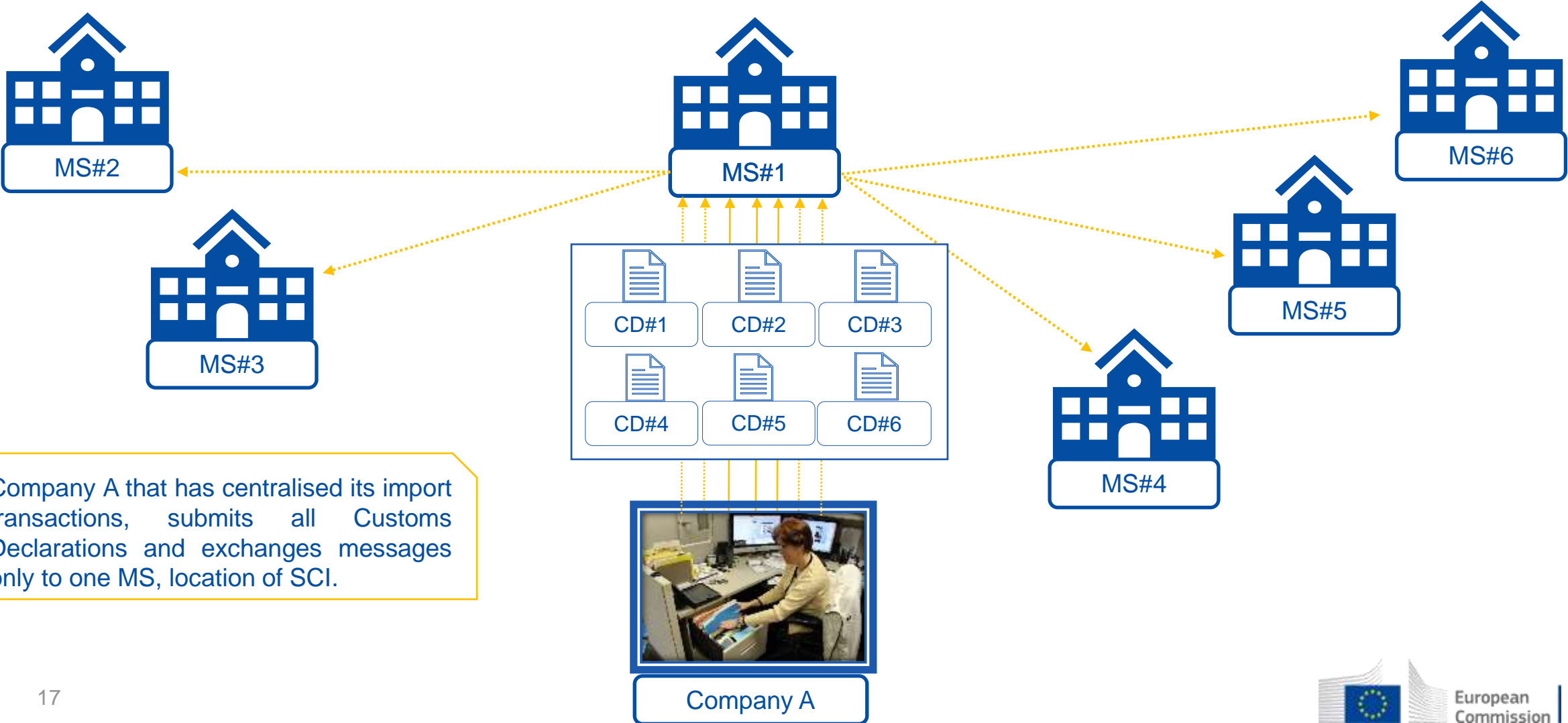
Participating in a **globalised market** being more competitive

Example for import without CCI Authorisation



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

Scope of CCI P1

Declaration Types

Standard	A,D
Simplified	C,F
Supplementary	Y

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

Customs Procedures

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

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

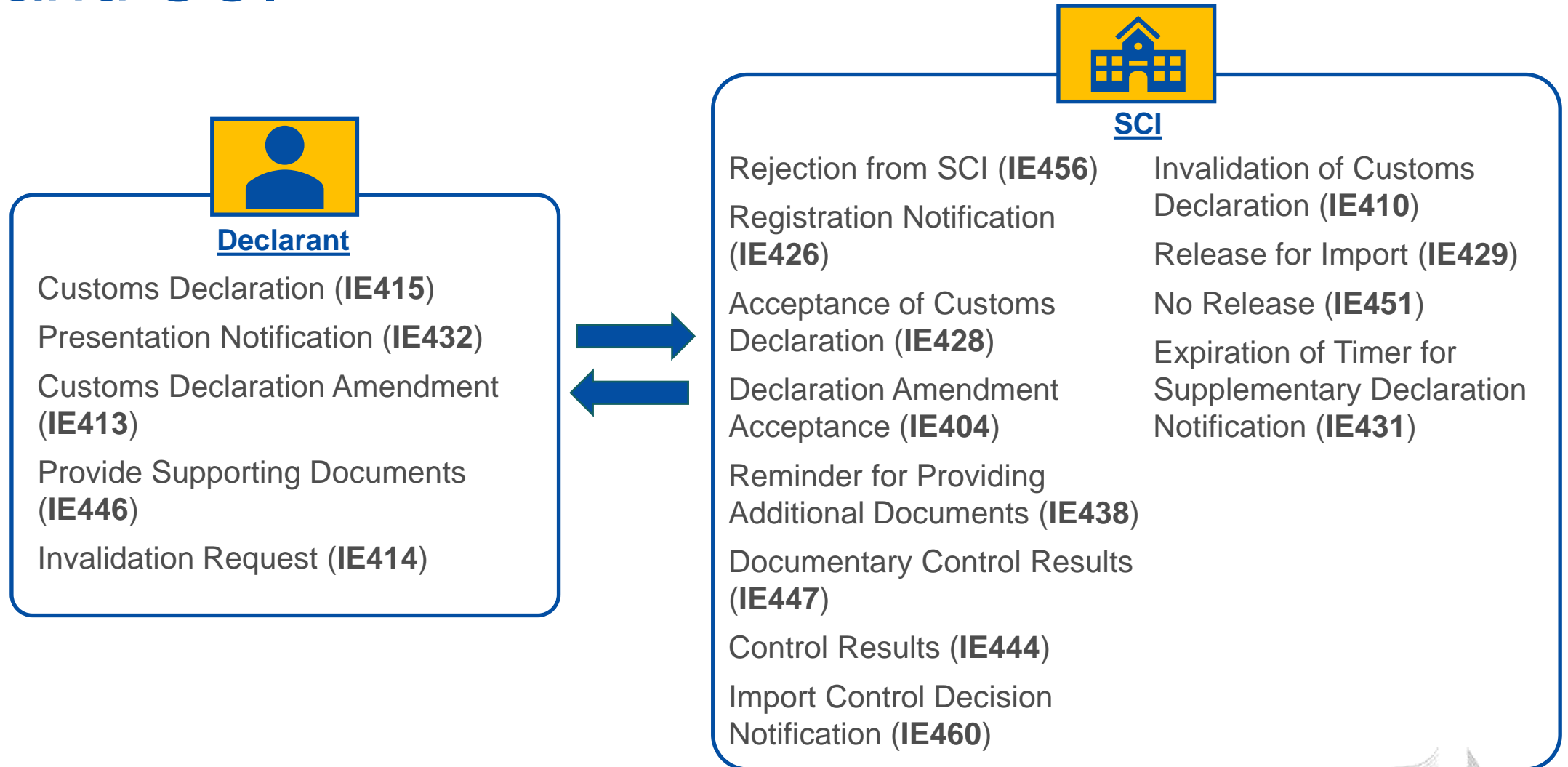
Manage Customs Debt by SCI and VAT by PCI

Take Decision on release of goods

Simplified and Supplementary Declaration

Perform Risk Analysis at SCI and PCI

Information Exchanges between Declarant and SCI

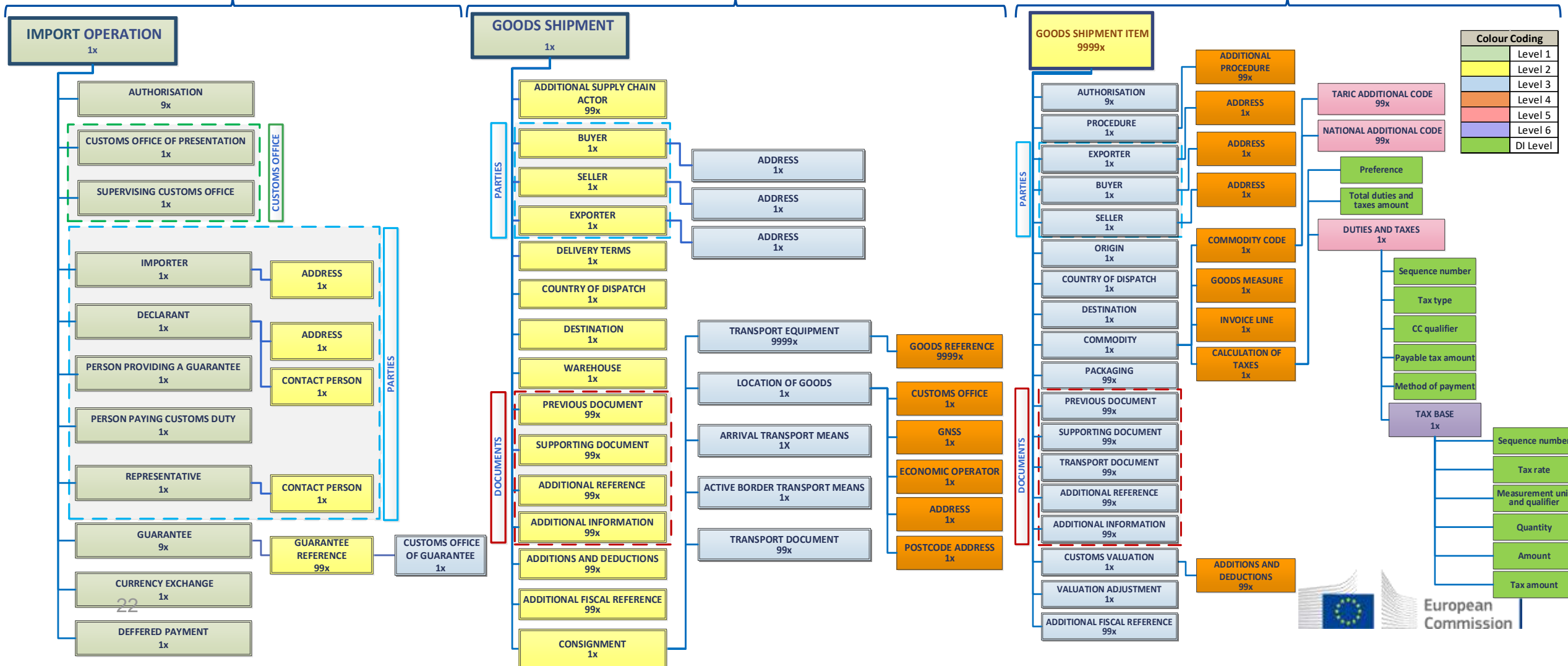


Customs Declaration IE415 (1/4)

1st part

2nd part

3rd part



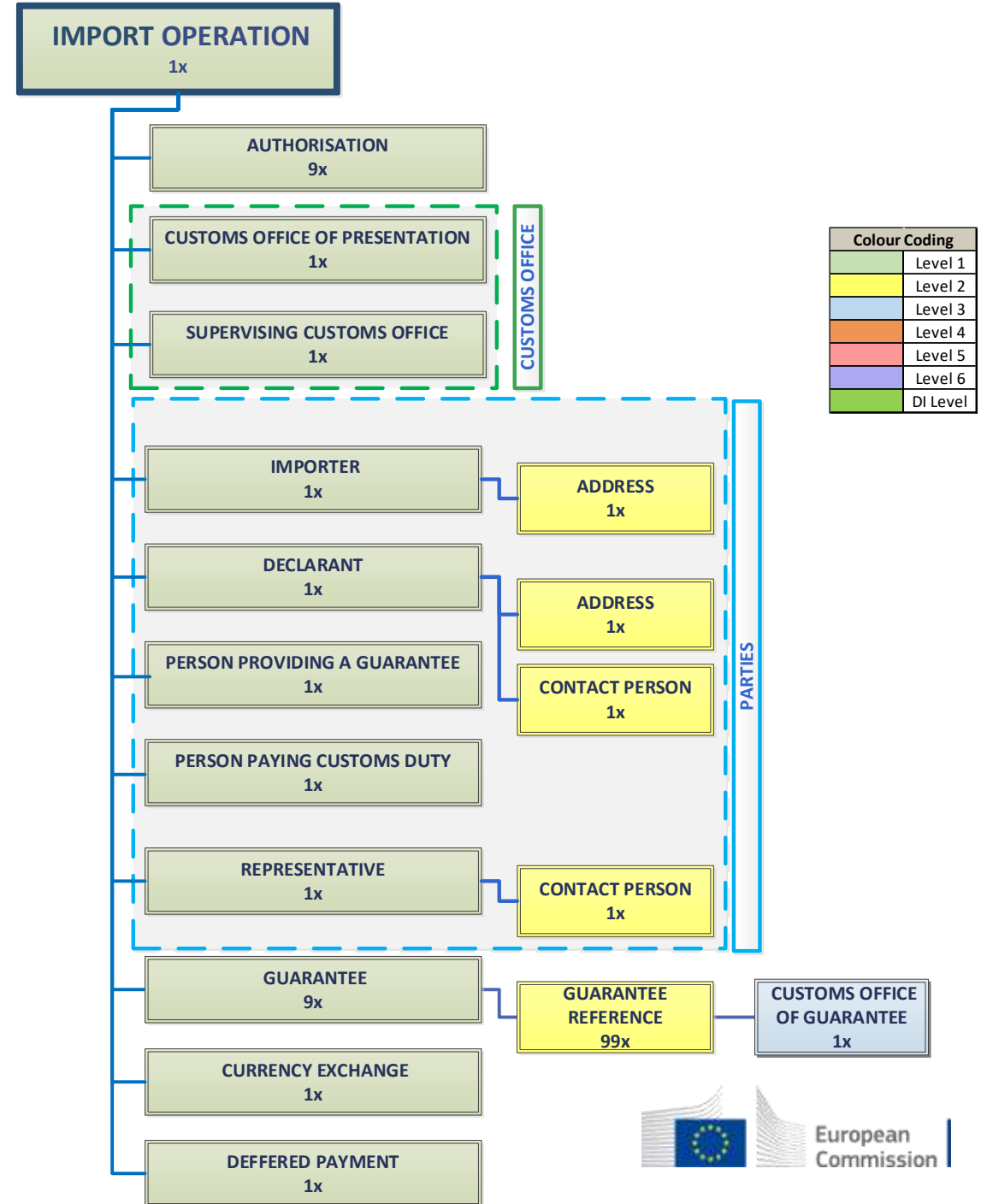
Customs Declaration IE415 (2/4)

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



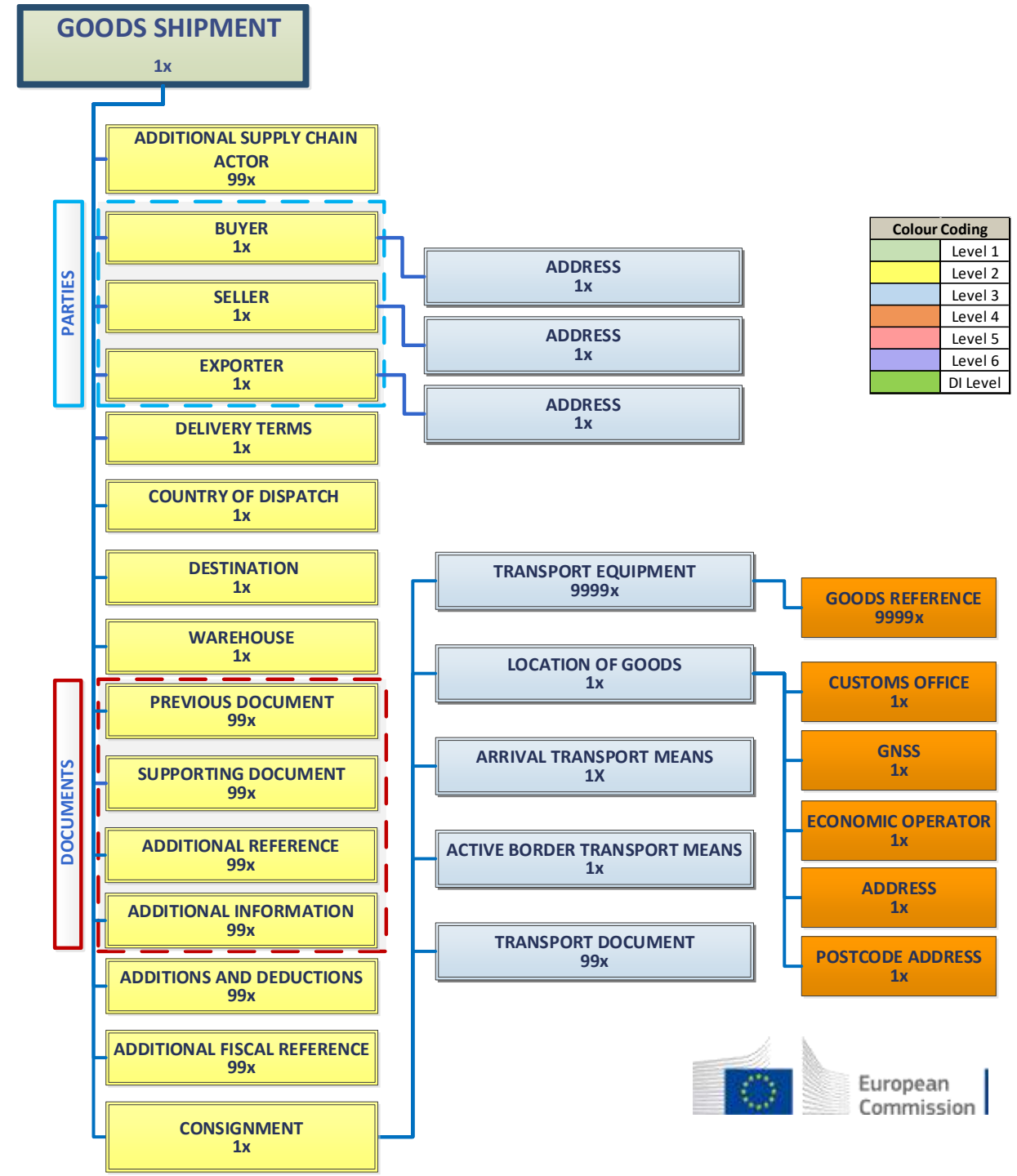
Customs Declaration IE415 (3/4)

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**.

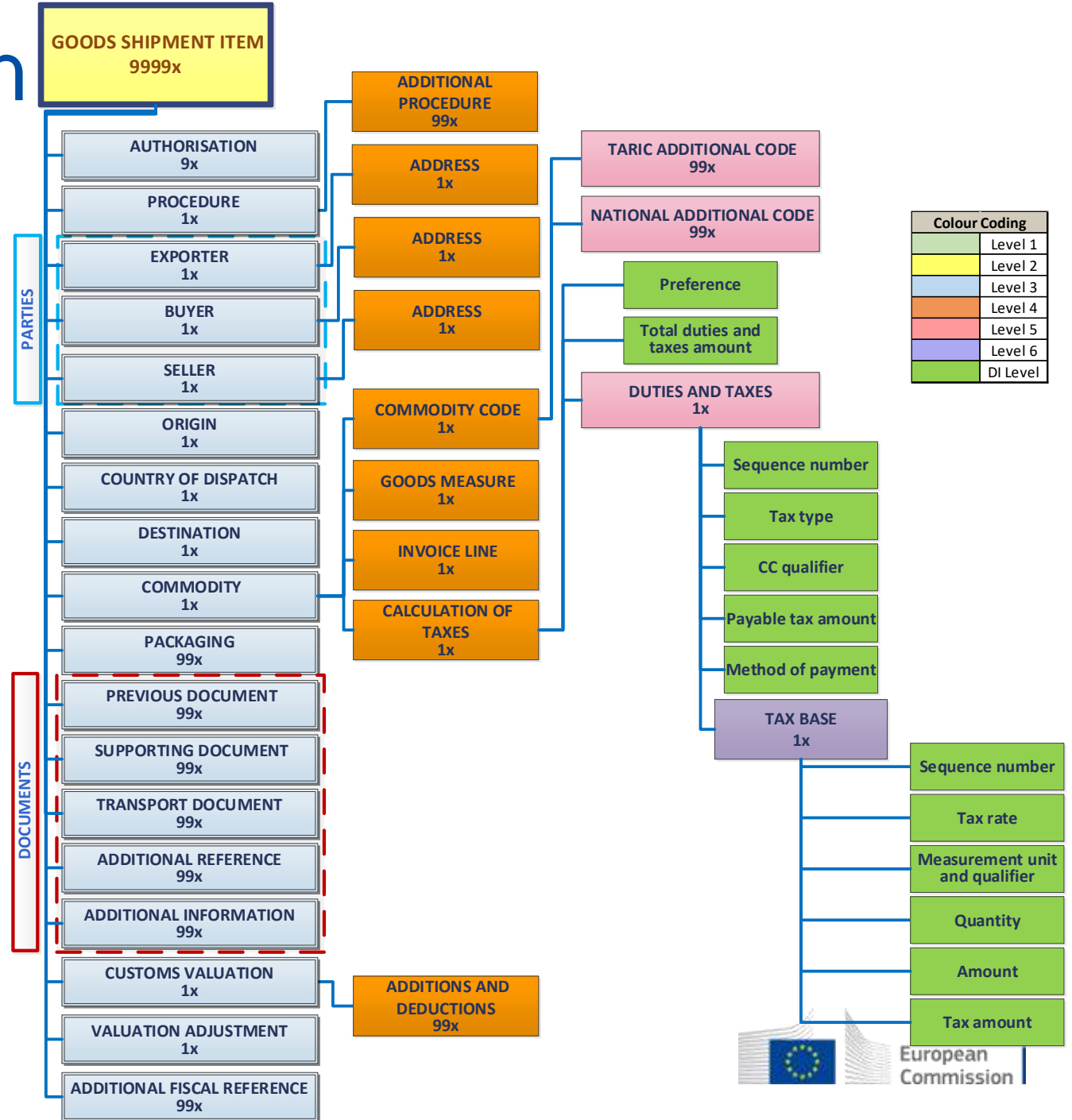


Customs Declaration IE415 (4/4)

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



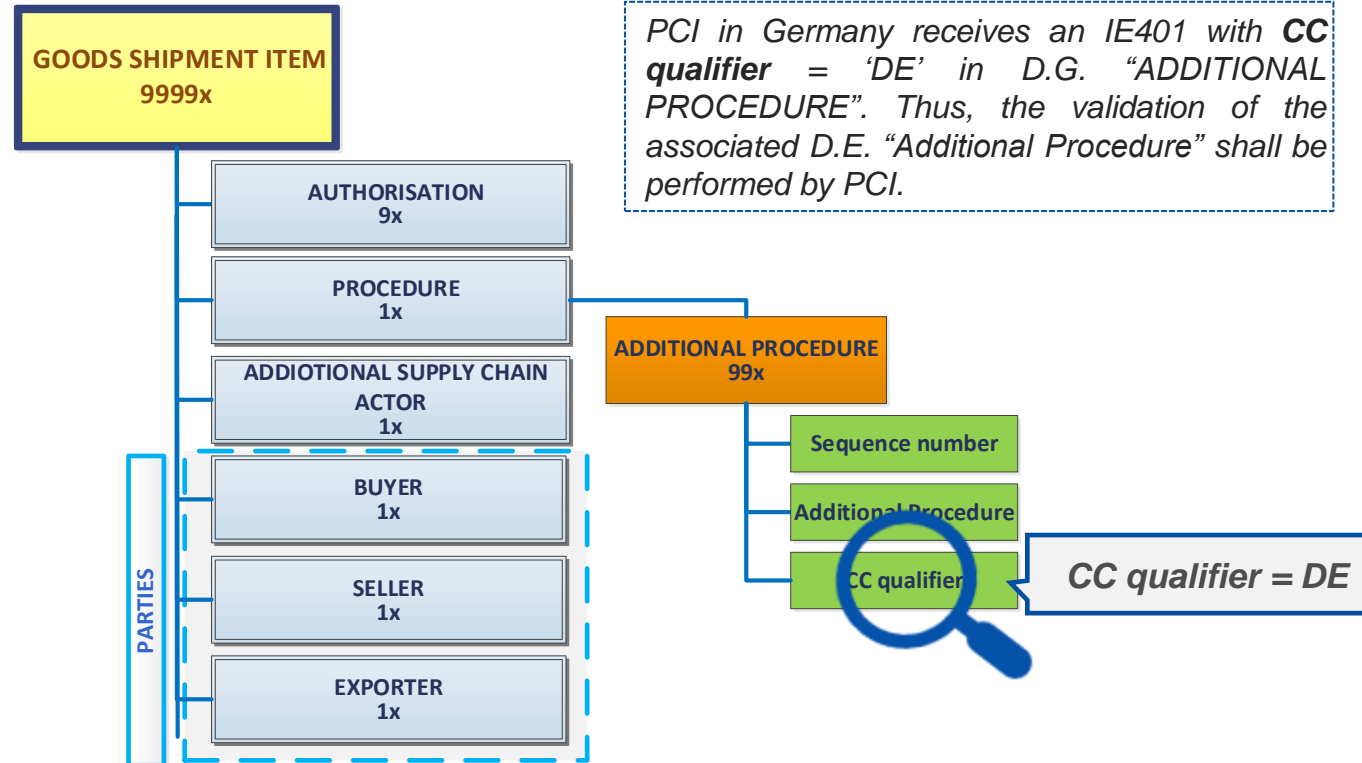
SCI and PCI nationally defined codes

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.



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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

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

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*CD (Common Domain)
ED (External Domain)
IEs (Message Exchanges)*

Registration of pre-lodged declaration



Declarant lodges the Customs Declaration at SCI (IE415).



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



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



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



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



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

i

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.



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



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



PCI sends the validation results to SCI (IE437).



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



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




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 **cancelation 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**.

i

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.

i

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.



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



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



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

i

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

i

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.



Declarant submits the PN (IE432) at SCI.



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



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



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



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.

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Partial presentation of goods is not possible in CCI.

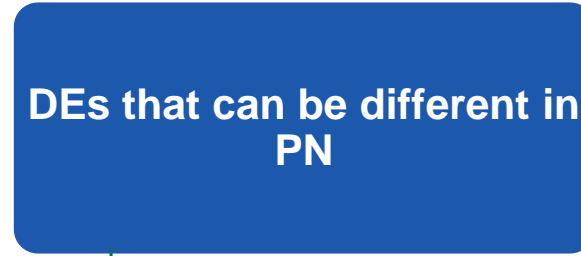
In case Declarant wants to present only a part of the goods declared, he/she can correct the pre-lodged declaration, before presenting the goods or lodge a new Customs Declaration to declare the goods he/she will be able to present.

Presentation Notification (3/3)

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.



- LRN
- Declarant
- Representative
- PCI



- Location of goods
- Transport equipment


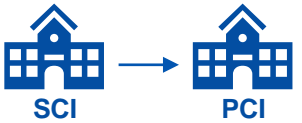
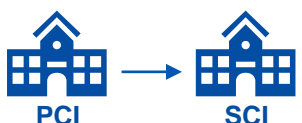





i *In case the Location of goods in IE432 is not within the jurisdiction of PCI, a new IE415 must be lodged, since PCI cannot be different.*

Presentation Notification - Timer



Timer name	Description	Duration	Timer Actions			Event following Expiration
			Start	Stop	Reset	
Timer Awaiting for Presentation Notification	Defines the time limit for receiving a 'Presentation Notification' (IE432) from the Declarant.	30 days	Successful validation of pre-lodged Customs Declaration (Receive_IE415).	Successful validation of Presentation Notification (Receive_IE432).	-	SCI rejects the pre-lodged Customs Declaration if no valid Presentation Notification has been received in the time limit (Send_IE434, Send_IE456).

Key Information Exchanges

<p>Customs Declaration (IE415)</p>  <ul style="list-style-type: none"> Submits pre-lodged declaration by declaring the appropriate "Additional declaration type" Includes LRN 	<p>Customs Declaration Notification to PCI (IE401)</p>  <ul style="list-style-type: none"> Includes CRN Notifies PCI for the validation of Customs Declaration 	<p>Validation Results of Customs Declaration (IE402)</p>  <ul style="list-style-type: none"> Includes the results of Customs Declaration validation by PCI 	<p>Import Control Decision Notification (IE460)</p>  <ul style="list-style-type: none"> Notifies Declarant of customs authorities' intention to perform controls Sent unless it may jeopardise the controls or their results
<p>Invalidation Request (IE414)</p>  <ul style="list-style-type: none"> Request for cancellation of pre-lodged declaration, prior its acceptance No need of double validation of cancellation request 	<p>Customs Declaration Amendment (IE413)</p>  <ul style="list-style-type: none"> Request for correction of pre-lodged declaration No limitations/conditions for the correction of a pre-lodged declaration, prior its acceptance 	<p>Presentation Notification (IE432)</p>  <ul style="list-style-type: none"> 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 	<p>Acceptance of Customs Declaration (IE428)</p>  <ul style="list-style-type: none"> 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.



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



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



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



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

i

When the Customs Declaration is lodged upon presentation of goods the value of the 'Additional Declaration Type' is equal to "A" or "C".

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



IE428



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

3



IE427






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

i

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.

Conditions for Acceptance of Customs Declaration

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

CUSTOMS DECLARATION AMENDMENT (IE413)



Declarant who sent the initial declaration, decides to perform amendment(s) by submitting at SCI the Customs Declaration Amendment request

Before the release of goods

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**”.

After the release of goods

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**”.

i

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.

Amendment of Customs Declaration – before the release of goods



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



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



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).



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).

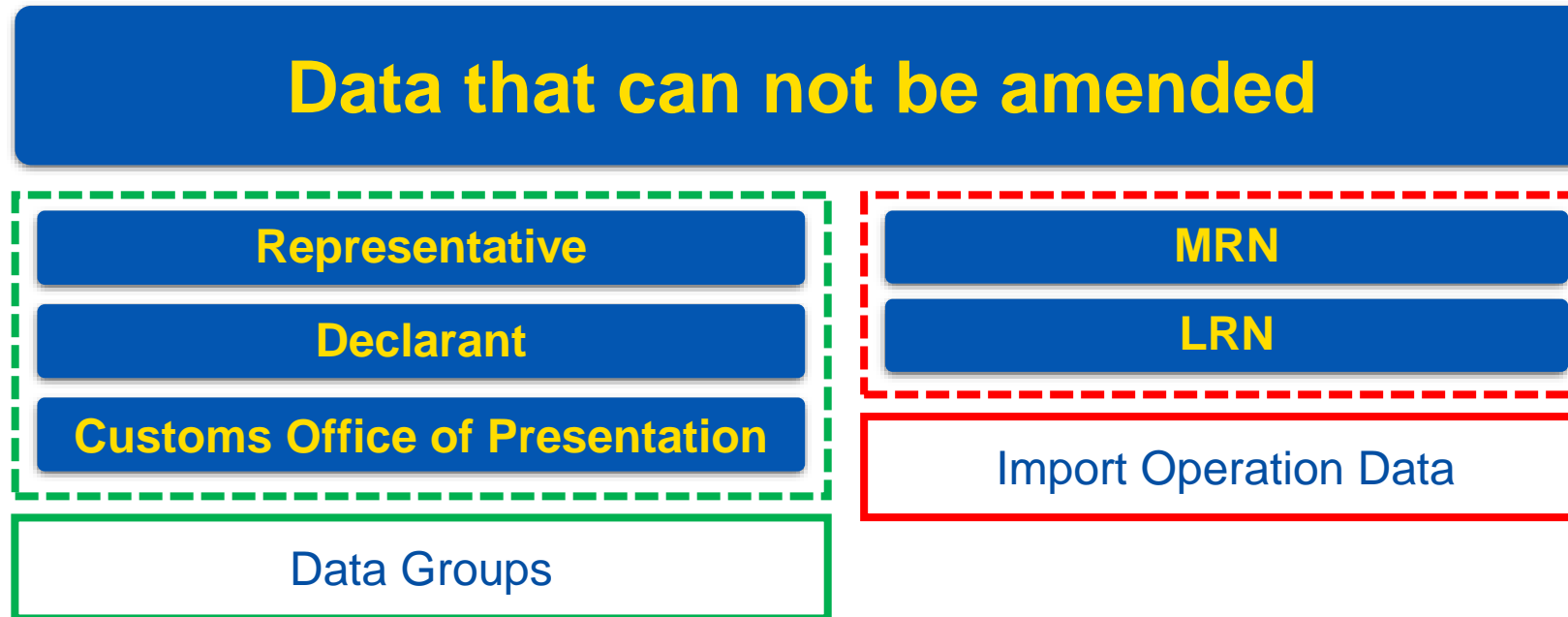


SCI informs with a **positive** notification (IE404) Declarant that the amendment is accepted.



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.

Customs Declaration Data that cannot be amended



i

These DEs (covered by R0907) are restricted due to practical, business and technical reasons. SCI will reject automatically such amendment requests during validation.

Invalidation of Customs Declaration

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.



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



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).



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



Legal requirements are not met. A notification of the **rejection** of the invalidation is sent to Declarant (IE456).

i

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


i

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**.



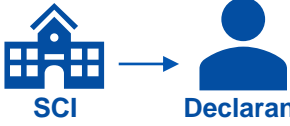
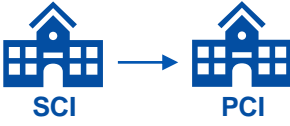


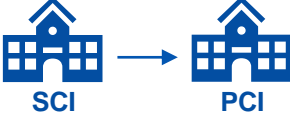
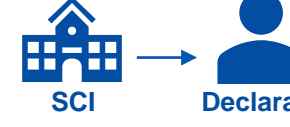
 *In case SCI has decided to **perform controls**, the Invalidation request **should not be accepted** before the conclusion of the referred controls.*

Invalidation of Customs Declaration - Timer



Timer name	Description	Duration	Timer Actions			Event following Expiration
			Start	Stop	Reset	
Timer Awaiting Invalidation Acceptance (T_Awaiting_Invalidation_Acceptance)	Defines the time limit for accepting an 'Invalidation Request' (IE414) from the Declarant.	90 days after the acceptance of the Customs Declaration (Article 148 (1)(a) of the UCC DA)	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.	Acceptance of the Invalidation Request (IE414).	-	SCI rejects the Invalidation request (Send_IE448).

Key Information Exchanges

<p>Customs Declaration (IE415)</p>  <ul style="list-style-type: none"> Submits a Custom Declaration upon presentation of goods, by declaring the appropriate "Additional declaration type" Includes LRN 	<p>Invalidation Request (IE414)</p>  <ul style="list-style-type: none"> 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 	<p>Invalidation of Customs Declaration (IE410)</p>  <ul style="list-style-type: none"> Notifies Declarant for acceptance of invalidation 	<p>Invalidation of Customs Declaration Notification to PCI (IE449)</p>  <ul style="list-style-type: none"> Notifies PCI for acceptance of invalidation.
<p>Customs Declaration Amendment (IE413)</p>  <ul style="list-style-type: none"> Requests for amendment of the Customs Declaration Shall be submitted either before release of goods or within three years from declaration's acceptance 	<p>Declaration Amendment Acceptance (IE404)</p>  <ul style="list-style-type: none"> Notifies Declarant for acceptance of amendment 	<p>Customs Declaration Amended (IE406)</p>  <ul style="list-style-type: none"> Notifies PCI for acceptance of amendment 	<p>CCI Rejection from SCI (IE456)</p>  <ul style="list-style-type: none"> 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.



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



Declarant provides the additional documents to SCI (IE446).



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



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



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



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

i 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



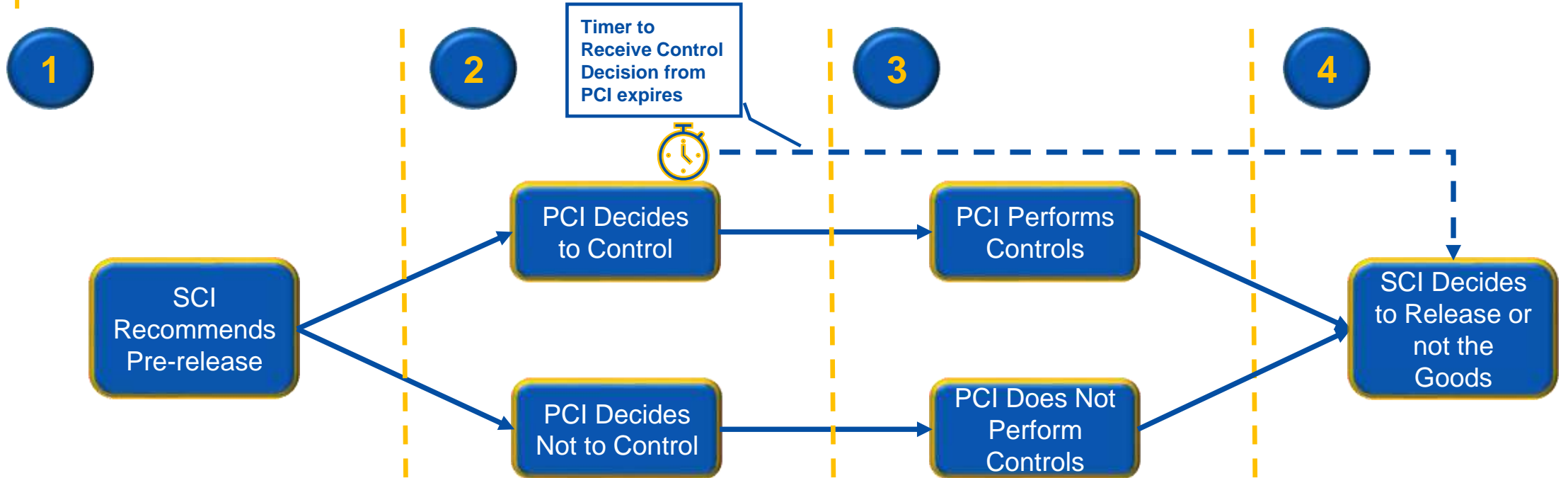
SCI is notified about the physical control results (IE441).

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.

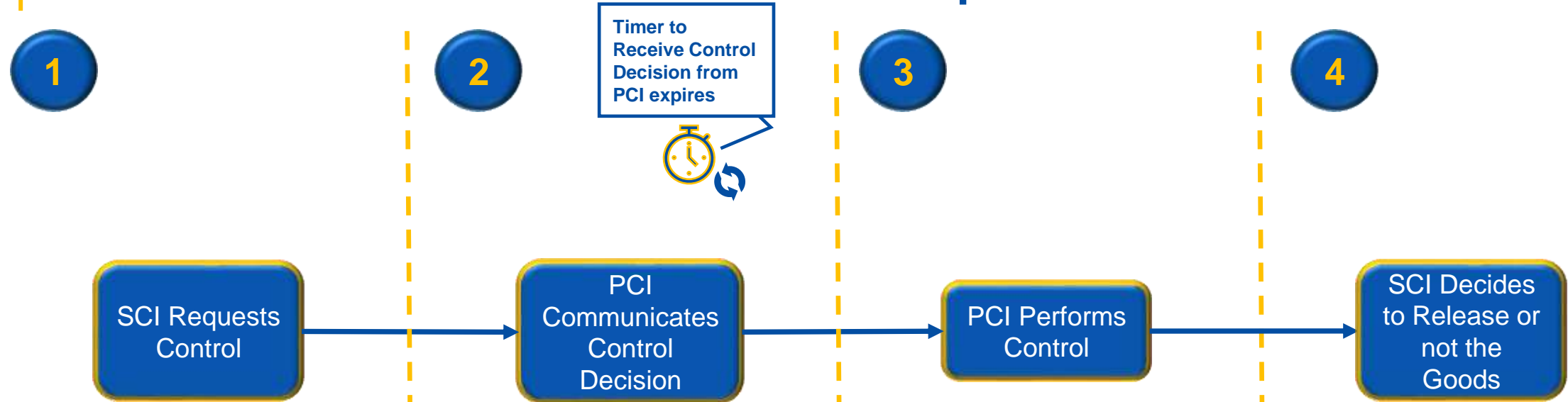
Depending on PCI's decision under step 2, **control of goods** is performed or not.

In the former case, PCI 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.

SCI & PCI Decisions – Request PCI Controls



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.

i *The case in which PCI is not able to fulfil 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 .

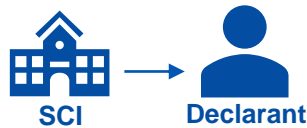
Control Decision - Timer



Timer name	Description	Duration	Timer Actions			Event following Expiration
			Start	Stop	Reset	
Timer Awaiting the Control Decision (T_Awaiting_Control_Decision)	Defines the time limit for receiving a 'Control Decision' C_PCI_CTR / PCI Control Decision (IE445) from PCI.	As per the one specified in the authorisation for Centralised Clearance	Receipt of Acknowledgement (Receive_IE454).	PCI Receipt of Control Decision from the PCI (Receive_IE445).	-	SCI should be able to decide to release the goods.

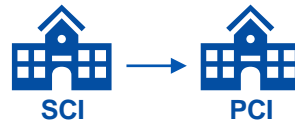
Key Information Exchanges

Import Control Decision Notification (IE460)



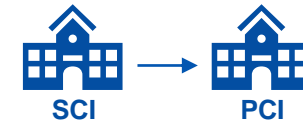
- Requests documents needed by SCI for documentary controls
- Requests documents needed during PCI physical controls
- Notifies Declarant for control decision

Pre-Release Notification (IE468)



- Includes results of documentary controls of SCI
- Notifies PCI of release of goods

Request To Control (IE440)



- Includes results of documentary controls performed by SCI
- Requests from PCI to perform physical controls

Control Results (IE444)



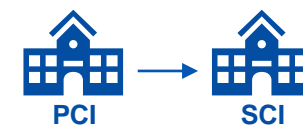
- Notifies Declarant about control results after physical examination

Documentary Control Results (IE447)



- Notifies Declarant about documentary control results

Control Results from PCI (IE441)



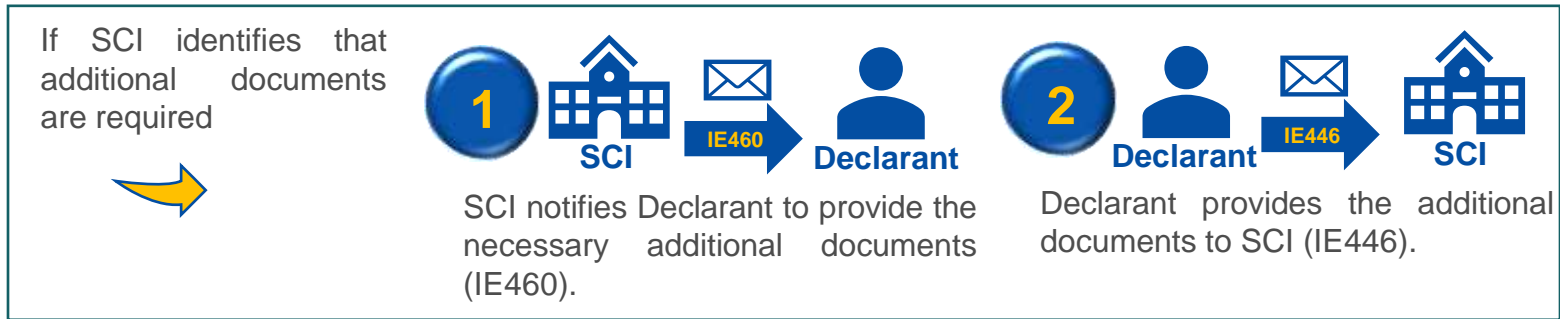
- Includes results of PCI physical controls

Request for Additional Documents

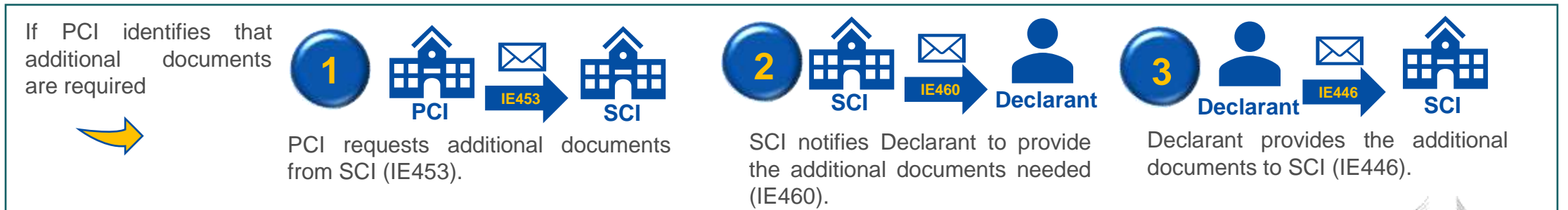
Request for Additional Documents

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.



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



Request for Additional Documents - Timer



Timer name	Description	Duration	Timer Actions			Event following Expiration
			Start	Stop	Reset	
Timer Awaiting Supporting Documents from the Declarant	Defines the time limit for receiving supporting documents (via a 'Provide Supporting Documents' (IE446))	30 days	Request for supporting documents (Send_IE460).	Receipt of supporting documents (Receive_IE446).	-	SCI sends a reminder to the Declarant (Send_IE438)

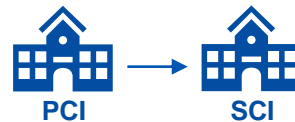
Key Information Exchanges

Import Control Decision Notification (IE460)



- Notifies Declarant to **provide** the necessary supporting documents

Request Additional Documents Notification (IE453)



- Requests for **additional documents** from SCI

Provide Supporting Documents (IE446)



- Provides **supporting 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.

Customs duties are calculated when state is:

Submitted

Registered and Waiting for Presentation of Goods

Accepted

Declaration Under Amendment

VAT is calculated when state is:

Declaration under PCI Validation

Accepted

Declaration Under Amendment

i

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

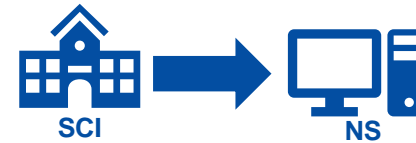


1



SCI checks the status of Customs Declaration. It is identified 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

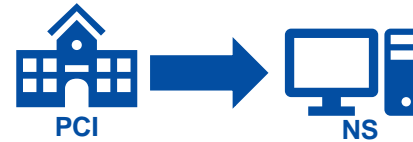


1



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.



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



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).



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



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

i

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.

It was identified that the goods will be released



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



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

It was identified that the goods will not be released



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



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

General nature

Covering one simplified declaration

Submitted 10 days from release of goods under Simplified Declaration

Periodic nature

Covering one simplified declaration

Submitted 10 days following the end of period that they cover, in which goods under this SD have been released

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.



IE428

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



IE415



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

78 **i**

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

Supplementary Declaration (2/2)

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



Declarant lodges a Supplementary Declaration at SCI (IE415).



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



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



SCI registers the Supplementary Declaration.



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 of Simplified & Supplementary Declaration (1/2)

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

Importer	Declarant	Person paying customs duty	Additional fiscal reference	Commodity code
Declaration type	Harmonized system subheading code	Customs office of presentation	Previous procedure	Requested procedure

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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



Timer name	Description	Duration	Timer Actions			Event following Expiration
			Start	Stop	Reset	
Timer Awaiting Supplementary Declaration	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.	Within the time limit set in the authorisation for Regular use of Simplified Declaration	Release of movement, which refers to Simplified Declaration.	Receipt of valid Supplementary Declaration (Receive_IE415).	-	SCI informs the Declarant about the timer expiration (Send_IE431).

Key Information Exchanges

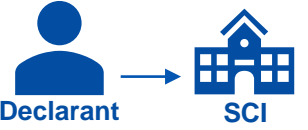
CUSTOMS DECLARATION (SIMPLIFIED) (IE415)



Declarant → SCI

- Includes **less data** than a standard Declaration

CUSTOMS DECLARATION (SUPPLEMENTARY) (IE415)

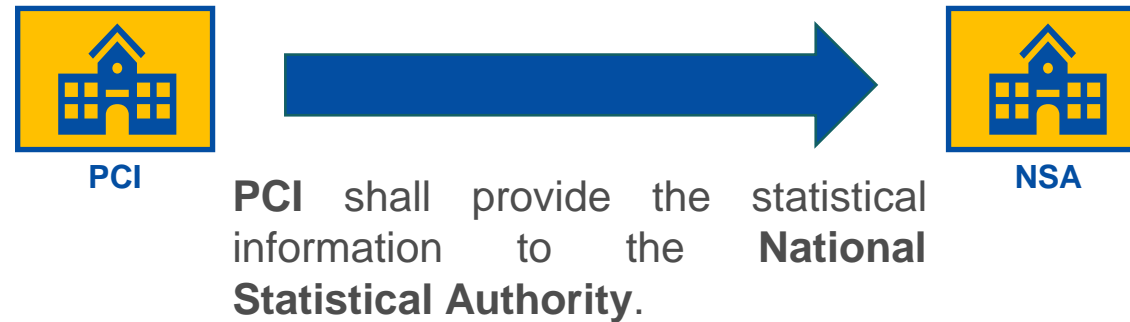


Declarant → SCI

- Supplements the **information not provided** with Simplified Declaration

Provide statistical data at PCI

Provide statistical data at PCI



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.

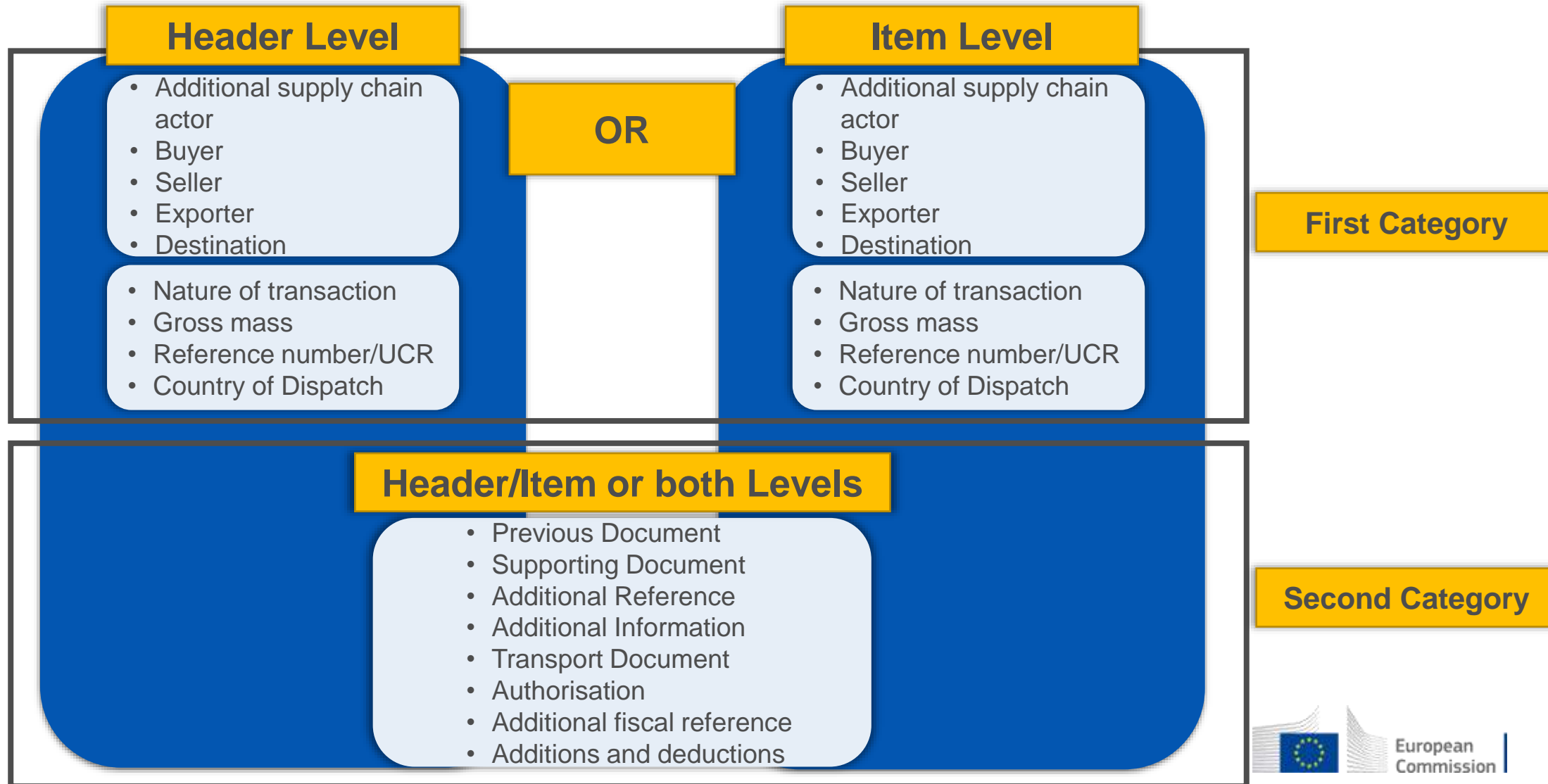
Refers mainly to documents related D.G.s, which can be declared either on Header or on Item level or on both levels. When a specific document is declared on Header level, the information relates to the whole declaration, and it cannot be declared on Item level again.

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89

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)



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

Import Operation

.....
D.G. Buyer
Identification number AB123456789
Name **Company A**
.....

Goods Shipment Item #1

.....
D.G. Exporter
Identification number CD123456789
Name **Company 1 Ltd.**
.....
D.G. Country of Dispatch
Country of dispatch **Albania**

Goods Shipment Item #2

.....
D.G. Exporter
Identification number FC123456789
Exporter **Company 2**
.....
D.G. Country of Dispatch
Country of dispatch **Serbia**

Declarant **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

Goods Shipment

D.G. Previous Document

Sequence number 1
Type NMRN
CC qualifier
Reference number **22ES002801I00093R4**



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**.

Goods Shipment Item #1

D.G. Previous Document

Sequence number 1
Type NMRN
CC qualifier FR
Reference number **22FR002801I00093W1**
...
Goods item identifier **3**



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.

Goods Shipment Item #2

D.G. Previous Document

Sequence number 1
Type NMRN
CC qualifier FR
Reference number **22FR002801I00094W2**
...
Goods item identifier **4**

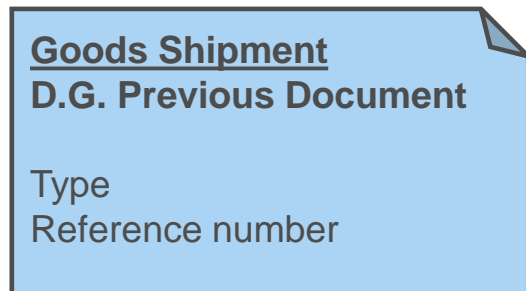
In the **D.G. Previous Document** on **Item level** is declared the **MRN** of the declaration for the **previous procedure discharged**. In this case the goods were **under temporary storage**.

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 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:

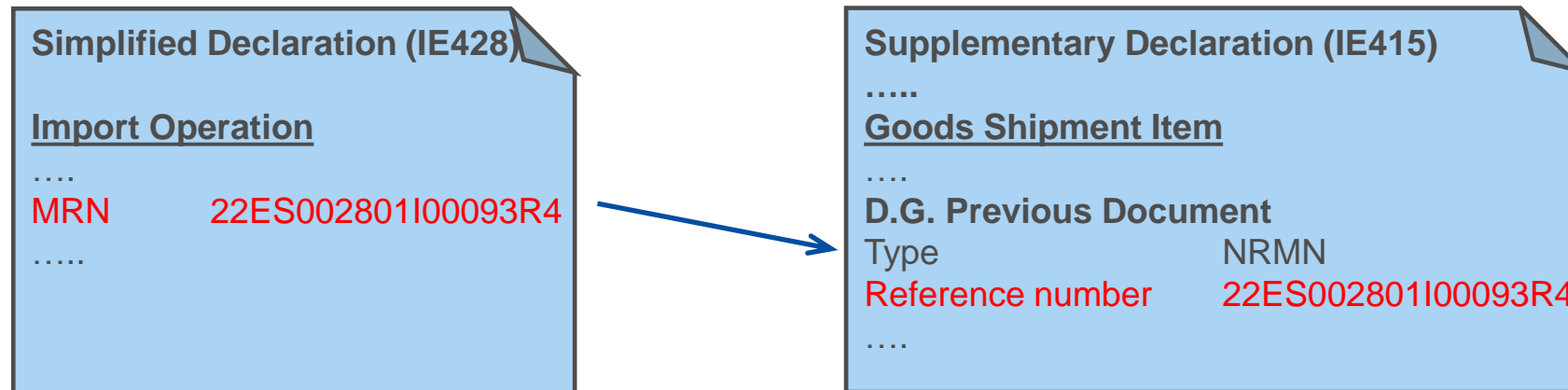


These D.E.s intend to facilitate discharge of a previous (special) procedure.

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.

Previous Document (2/2)

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 `NRMN`) in supplementary declaration.



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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 Document

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:

<u>Goods Shipment</u> D.G. Supporting Document
Type
Reference number
Document line item number
Issuing authority name
Date of validity

<u>Goods Shipment Item</u> 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.

Goods Shipment
D.G. Transport Document

Type
Reference Number

Goods Shipment Item
D.G. Transport Document

Type
Reference Number

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.

Goods Shipment
D.G. Additional Reference

Type
CC qualifier

Goods Shipment Item
D.G. Additional Reference

Type
CC qualifier

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 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

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

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


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'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

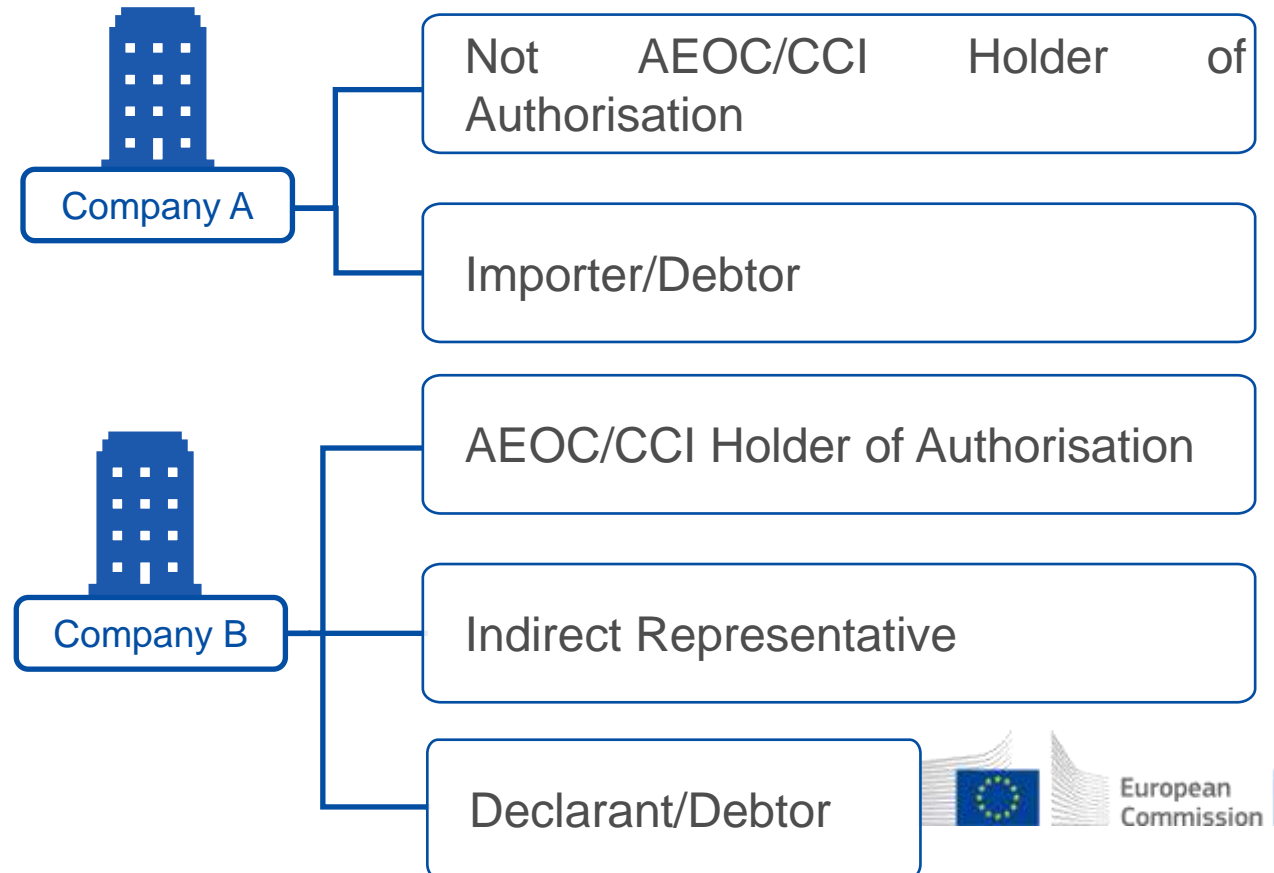
Indirect Representation



Importer is neither AEOC nor CCI holder Representation

- 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 is the Importer but not AEOC and not holder of CCI authorisation. To use benefits of CCI system, Company A appoints Company B, who is an AEOC/CCI authorisation holder, as an Indirect Representative.



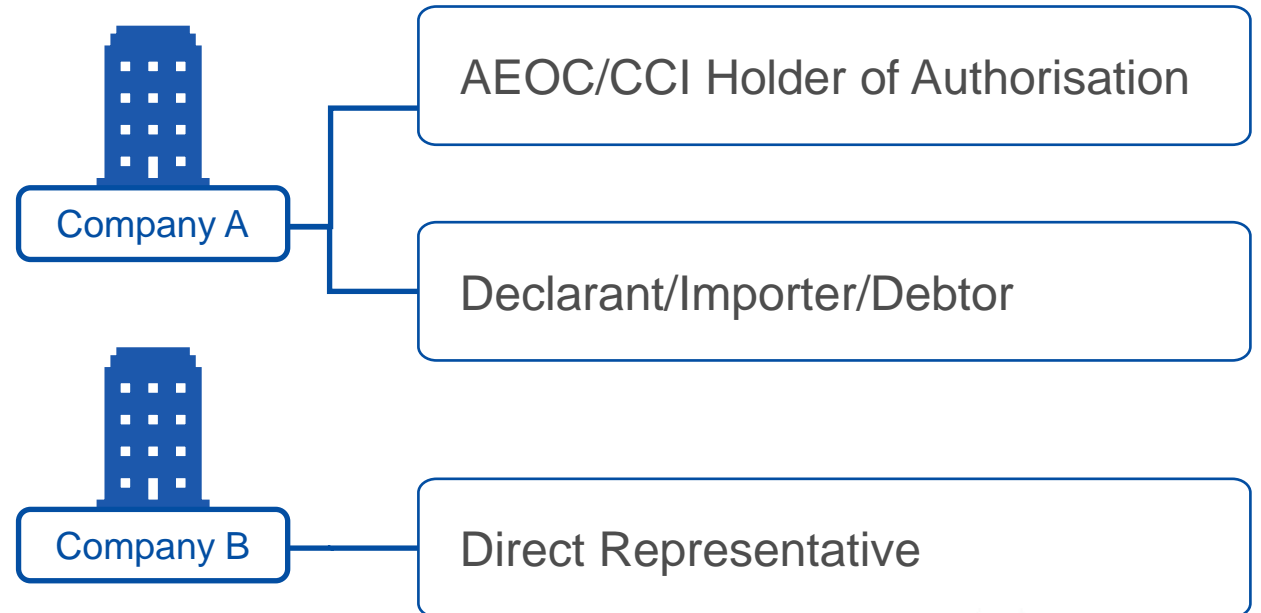
Direct Representation



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)

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.



No Representation



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

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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.

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

If **pre-logged 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

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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".

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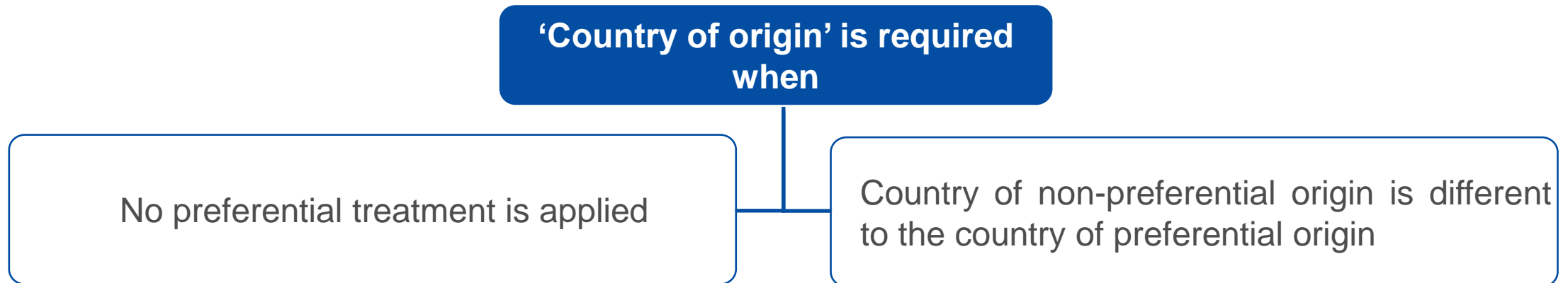
Commercial transaction covers any transaction which either changes the nature of the goods (e.g., processing) or which has effect on who is (to become) owner of the goods. Any action of handling the goods to preserve them or to rearrange their transport must not be considered.

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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**.



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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.

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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.

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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)

Overview of goods items in packages

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

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.

Goods Shipment Item

D.G. Calculation of Taxes

Preference

Total duties and taxes amount

D.G. Duties and Taxes

Sequence number

Tax type

CC qualifier

Payable tax amount

Method of payment

D.G. Tax Base

Sequence Number

Tax Rate

Measurement Unit and Qualifier

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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 Simplifications.

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

Benefits	AEOC
Easier admittance to customs simplifications	✓
Fewer physical and document-based controls related to other customs legislation	✓
Prior notification in case of selection for customs control (related to other customs legislation)	✓
Priority treatment if selected for control	✓
Possibility to request a specific place for customs control	✓

Application and Authorisation for use of CCI

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.

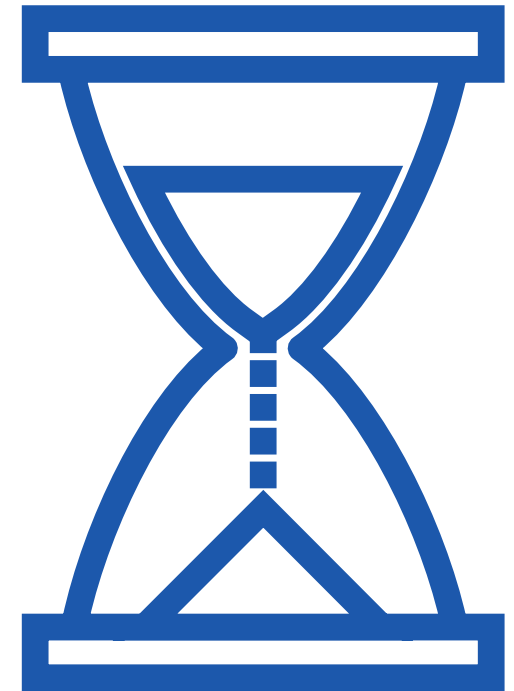
To submit an application an EO has to:

- ✓ **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



i 122 *When no feedback from the customs authorities concerning the application, it shall be considered as accepted.*

i *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**.



CCL Holder

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

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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

CCI Authorisation

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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.

Customs Procedures 42/63 in Context of CCI

 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

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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.

IT implementation of Article 171 UCC

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.

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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

Legal References

Reference	Title	Version	Type of Reference
R01	Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code.	Consolidated version 01/01/2020	Legal Reference
R02	Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code.	Consolidated version 15/03/2021	Legal Reference
R03	Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code.	Consolidated version 15/03/2021	Legal Reference
R04	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).	Adopted version 8/03/2021	Legal Reference