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GUM Business User Guide

Guarantee Management

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0.01	23/09/2022	Initial draft

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1 INTRODUCTION

1.1 DOCUMENT PURPOSE

The UCC GUM is an IT project defined in the UCC Work Programme (Implementing Decision (EU) 2019/2151). The main objective of this document is to create a business user guide that will be used by the end-users of the system implementing the UCC GUM (i.e., Customs Officers). The aim is to ensure a common understanding of the UCC GUM business requirements and how they are implemented and mapped within the central IT applications (GUM 1 as part of the CDMS, TP and CRS IT applications).

1.2 TARGET AUDIENCE

The target audience for this document includes:

- DG TAXUD Customs Decisions project team.
- EU National Administrations / Member States.

1.3 SCOPE

The scope of this document is to present the details of the UCC GUM business activities and how these are supported by the central and national IT applications. It is not intended to provide detailed information about the IT applications themselves. Furthermore, this document is not legally binding, as its purpose is to provide added value to the GUM users.

1.4 STRUCTURE

This document is organised as follows:

- **Chapter 1 – Introduction**: describes the scope and the objectives of the document;
- **Chapter 2 – Guarantee Management – High-level overview:** defines the objectives of the business and overview of the stakeholders;
- **Chapter 3 – Architectural overview of the GUM components:** presents the different systems that are components of the GUM, as well as their interplay;
- **Chapter 4 – Use cases:** provides the various processes that can take place in the context of GUM. The stakeholders and systems involved in the process, as well as the business scenarios, are described.

1.5 REFERENCE DOCUMENTS

The table below lists the documents that are referred to in the current document.

Ref.	Title	Reference	Version	Date
R01	UCC Guarantee Management (GUM) Business Case	UCC-GUM-BC	2.42	16/03/2021
R02	L3 BPM Package GUM after External Review	CD3-SC22-DLV-010-5.3-4-1-L3 BPM Package GUM after External Review	1.00	06/08/2021
R03	L3-4 BPM Package Customs Decisions after External Review	CD3-SC22-DLV-010-5.3-4-2-L3-4 BPM Package Customs Decisions after External Review	1.00	06/08/2021

Ref.	Title	Reference	Version	Date
R04	Vision Document	UCC-GUM-Vision	2.00	09/12/2021
R05	GUM Specification Document Package	SD-CD-GUM Specification Documents Package	1.00	22/06/2022
R06	CRS CDM Canonical Data Model GUM	SC06-DLV-163-7.3-109-CRS-CDM-Canonical Data Model-GUM	17.00	08/07/2022
R07	Customs Decisions Business User Guide	SC10-DLV-020-5.5.-42-2-1-CD Business User Guide	5.00	07/10/2020

Table 1: Reference documents

1.6 ABBREVIATIONS & ACRONYMS

For a better understanding of the present document, the following table provides a list of the principal abbreviations and acronyms used.

See also the 'list of acronyms' on TEMPO.

Abbreviation/Acronym	Definition
BPM	Business Process Model
CCN2	Common Communication Network 2
CDMS	Customs Decisions Management System
CDS	Customs Decisions System
CDT	Customs Decision Type
CGU	Comprehensive guarantee
CRS	Customer Reference Services
D.E.	Data Element
DA	Delegated Act
DG TAXUD	Directorate-General for Taxation and Customs Union
DIH	Data Integration and Harmonization
DLV	Deliverable
DTCA	Decision-Taking Customs Authority
EC	European Commission
EU	European Union
EUCDM	European Union Customs Data Model
FC	Framework Contract
GRN	Guarantee Reference Number
GUM	Guarantee Management
IA	Implementing Act
IT	Information Technology
L3-4	Level 3-4
N/A	Not Applicable
MS	Member State
SC	Specific Contract
SfA	Submit for Acceptance
SfI	Submit for Information
SfR	Submit for Review
TP	Trader Portal

Abbreviation/Acronym	Definition
UCC	Union Customs Code
UUM&DS	Uniform User Management and Digital Signatures

Table 3: Abbreviations and acronyms

1.7 DEFINITIONS

For a better understanding of the present document, the following table provides a list of the principal terms used.

Term	Definition
Access code	An access code allows an authorised person to make use of the guarantee together with (and associated with) the guarantee reference number.
Applicant	A person who applies to the customs authorities for a decision.
Application	A formal request to be granted a customs decision, submitted to the customs authorities.
Audit-based monitoring	Periodical control aimed at checking, post-clearance, if the guarantee existed over the whole period in which it was required (at any point in time) and the reference amount was not exceeded (by the operator) at any time during usage of the guarantee.
Authorisation	Act by the customs authorities that pertains to the customs legislation giving a ruling on a particular case, and having legal effects on the person or persons concerned (Art. 5(39) UCC).
Comprehensive guarantee	A guarantee to cover the amount of import or export duty corresponding to the existing and/or potential customs debt and other charges, if applicable, in connection with two or more operations, declarations or customs procedures.
Consulted customs authority	Any Member State that has been requested by the DTCA to contribute to a decision process regarding an Application or an existing decision through the provision of information, examination of criteria or any other means.
Customs authority	Customs administrations of the Member States responsible for applying the customs legislation and any other authorities empowered under national law to apply certain customs legislation. (Art. 5(1) UCC).
Customs decision	Synonym of Authorisation, in this context.
Customs office of export	The office where the export customs declaration or the re-export declaration is lodged for goods being taken out of the customs territory of the Union.
Customs office of guarantee	The customs office where the guarantee has to be/is provided (Art. 151(1) UCC IA).

Term	Definition
Customs office of import	The office where a customs declaration (except for export, re-export or transit procedure) is lodged and an incurred or potential customs debt needs to be secured.
Debtor	Debtor is any person liable for a customs debt.
Decision-taking customs authority	Customs authority competent for 1) taking the decision and 2) managing the decision.
Economic operator	An individual who is involved in activities covered by the customs legislation (Art. 5(5) UCC), also called "trader".
Guarantor	Financial organisation, e.g., a bank, which provides surety for a guarantee.
Individual guarantee	A guarantee covering a single operation for an existing or potential customs debt and, if applicable, for other charges (Art. 148 UCC IA).
Involved Member State	Any Member State directly affected by a decision.
Transaction-based monitoring	Check, before the release of goods for the procedure, the existence of the guarantee and availability of the necessary amount (established for the declared goods) within the relevant part of the reference amount.

Table 4: Definitions

2   GUARANTEE MANAGEMENT – HIGH-LEVEL OVERVIEW

2.1   INTRODUCTION

New requirements for the guarantee management and the resulting business are stemming from the UCC, such as:

- The increase in the volume of cases where the guarantee management takes place: it is now required to provide the guarantee in the context of temporary storage and all special procedures, other than transit. Transit has its own Guarantee Management in NCTS.

- The possibility to have a guarantee valid in more than one MS is introduced. This makes it possible to declare guarantees established in a MS other than the MS, in which the customs declaration or declaration of temporary storage is granted;

- All communication shall be performed by electronic means, with a view to improve traceability, reliability and integrity of data, and shall allow for paper-based communication only in defined exceptional cases.

As a consequence, the need for an IT system to manage guarantees was identified and the objectives are as follows:

- Ensure that the data of guarantees (which are used in more than one MS) are made electronically accessible to the MS where a customs declaration is lodged and accepted when such guarantee is used;

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- Speed up the identification of cases where guarantees are deemed invalid or insufficient to cover the debts – via improved processing speed, traceability and monitoring of guarantees electronically between customs offices;
- Reduce the potential for fraud.

It has been decided to go for a light implementation option, which consists of re-using an existing central IT system to include the registration of the reference amount for a comprehensive guarantee (divided by customs procedure and by MS concerned), and to support the data exchange from the central IT system to the national guarantee management systems. The central component for the GUM system is referred to as GUM 1, while the national developed system is referred to as GUM 2.

It has been agreed that that the existing central Customs Decisions System (CDS) which is already handling multi-MS comprehensive guarantee (CGU) Authorisations and Applications is the natural central system to be reused for GUM purposes.

The CDS consists of the following components:

- Customs Decision Management System (CDMS): The system is available to the Customs Officers and enables the MS to handle Applications and Authorisations;
- Trader Portal (TP): It is the interface for Economic Operators or Customs Representatives;
- Customs Reference System (CRS): The system enables the MSs to obtain customer information and qualifications via replication and data services.

This solution involves the use of CDS to store the details of the Authorisation to use the guarantee, including the split of the reference amount per customs procedure and per MS involved in the customs procedure. The guarantee reference amount can be adjusted in the CDS, when needed.

The registrations of the guarantee and the guarantee monitoring will take place in the MS where it was being used via the national guarantee management system (GUM 2).

The national component of the MS will use services provided by CDS to check the existence and validity of the CGU Authorisations as well as to retrieve the Authorisation details.

This approach does not contain a national system-to-system communication. The national GUM component can use the query and replication services provided by CRS to retrieve the Authorisation data.

2.1.1 Legal References

The Union Customs Code (Art. 6, 16, 22, 23, 89-98 UCC)

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

The UCC Delegated Act (Art. 11-18 and 84 DA and Annex A DA)

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

The UCC Implementing Act (Art. 10, 147 to 158, 162 IA, and Annex A IA)

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

The UCC Work Programme

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

2.1.2 Context Description

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

https://taxation-customs.ec.europa.eu/customs-4/union-customs-code_en

This page gives some notable insights into the UCC in the form of:

- UCC Guidance documents :

  https ://taxation-customs.ec.europa.eu/customs-4/union-customs-code/ucc-guidance-documents_en

- eLearning modules on Guarantee:

  https://customs-taxation.learning.europa.eu/course/view.php?id=220

- EU Customs BPM: this is described in section 2.1.3 below.

2.1.3 EU Customs BPM

Business processes depicted in the UCC and its Delegated and Implementing Acts (DA and IA respectively) have been modelled. This BPM publication can be directly accessed through the following link:

https://aris9.itsmtaxud.eu/businesspublisher/login.do?login=anonymous&password=anonymous

On this platform, two sets of BPMs are relevant in the context of GUM:

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

The navigation tree is depicted in Figure 1.

Figure 1 – Navigation tree to BPMs applicable to GUM

2.2 PLANNING

Based on the Business Case Document available since Q4 of 2019 [R01], the following planning of activities have been, or will be produced.

During the second and third quarter of 2021, the first activity for GUM has been to update the L3 and L4 BPMs for GUM [R02] and Customs Decisions [R03] based on the chosen approach and the new data structure agreed with the Member States.

Then, in the last quarter of 2021, the Vision Document [R04] has been delivered. It describes the general IT view on the implementation of the Guarantee Management system with the decided approach.

The update of Annex A of the UCC is a parallel activity, for which a first draft has been provided in the second quarter of 2022. This update must include the structure changes related to GUM decided in collaboration with the Member States.

The application and service specifications [R05] have been produced and delivered during the second quarter of 2022. The purpose of these documents is to provide the CDMS UI specifications and CDMS canonical data model. The UI specifications aim at specifying the fields available to the users of the central system and the canonical data model is to be used by the Hybrid MS to integrate the changes in their national systems.

The delivery of the technical system specifications for the central component is scheduled for the third quarter of 2022. These specifications aim at providing the CRS service specifications and Member State Packages.

Based on these specifications, the development of the central services can be implemented. It is foreseen that this activity is achieved in Q3 of 2023 and that it can be deployed at that time.

Afterwards, the conformance testing for Hybrid Member States as well as trainings will be performed to validate the implementation. This will occur in Q4 of 2023. The goal is to have the Go-live of the central GUM component in production in Q1 2024.

Next to this, the national GUM components must be developed and installed at latest in Q2/2025.

Note that this planning provides only an estimation on the activities and their target delivery period. This planning is highly dependent on each activity, and potential delays not in the scope of GUM are to be expected (update of Annex A, reviews by the Member States, etc.).
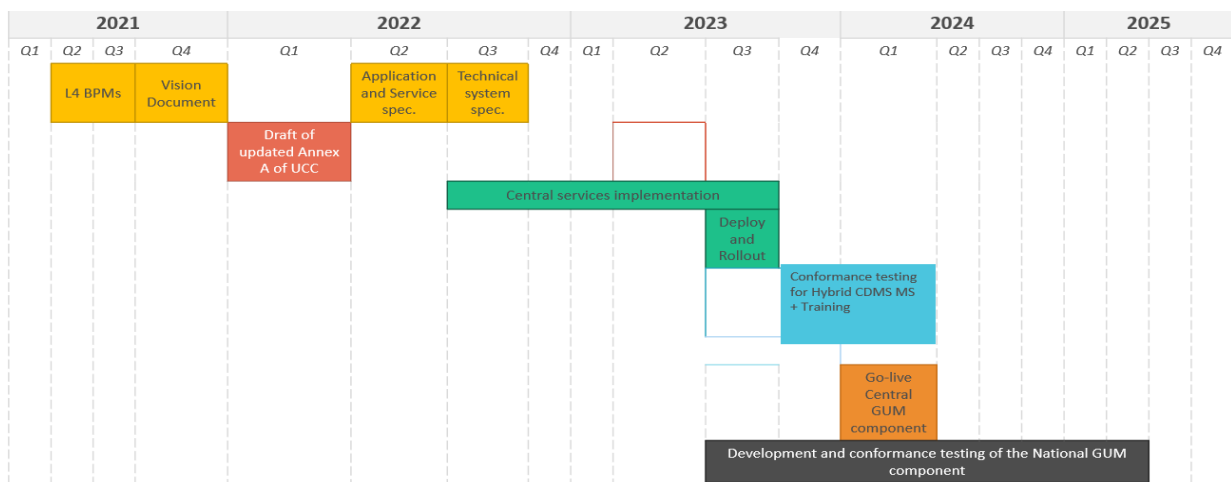
The foreseen planning is detailed in the figure below.

Figure 2 – Operations timeline

2.3 SCOPE

In the scope of the Guarantee Management system, the Customs Decisions System is aimed to handle the management and the storage of the Authorisations to use a comprehensive guarantee.

On the other hand, the national guarantee management systems are aimed to handle the registration and the monitoring of the guarantee.

2.4 STAKEHOLDERS

This section aims at listing the different stakeholders who represent the final users of the systems.

Users of the **Trader Portal**:

- The **trader**: as described in section 1.8, the trader is also called the "economic operator", the "applicant" or the "holder" in this context;

- The **representative** is a person who can act on behalf of a trader. It is worth noting that sub-representation is also possible. In other words, a representative can **mandate** another user who will thus be empowered to act on his or her behalf.

Users of the **Central Decision Management System** (central and hybrid systems):

- The **customs officer of the decision-taking customs authority (DTCA)** is the customs officer in charge to:
    - Accept (or not) the Applications that have been submitted to the customs office;
    - Take the decision to grant (or not) the Authorisations that have been submitted to the customs office;
    - Manage the granted Authorisations.

- The **customs officer of a consulted customs authority** is an official in charge of providing feedback upon a consultation request.

- The **customs officer of an involved Member State**: is an official who can read and/or provide information about Authorisations for which his or her country is involved.

Users of the **National Guarantee Management System**:

- The **guarantor** represents a financial organisation, e.g., a bank, which provides surety for a guarantee.

- The **person required to provide the guarantee** is the person who provides guarantee.

- The **debtor** is any person liable for a customs debt.

- The **customs officer of the customs office of guarantee** is the official in charge of the guarantee management and monitoring.

- The declarant is the person responsible for the lodgement of the customs declaration and the provision of a guarantee

- The **customs officer of the customs office of import** is the official in charge of processimg a customs declaration (except for export, re-export or transit procedure), and for verifying that an incurred or potential customs debt is secured.

- The **customs officer of the customs office of export** is the official in charge of processing the export customs declaration or the re-export declaration lodged for goods being taken out of the customs territory of the Union.

- The **customs officer performing the audit-based monitoring** is the office monitoring the transactions of the holder of the procedure of a given timeframe and checks whether the guarantee reference amount was sufficient at any point in time within the timeframe audited.

3 ARCHITECTURAL OVERVIEW OF THE GUM COMPONENTS

3.1 COMPONENTS

As already explained in section 2.1, the approach to manage all GUM activities is based on a central component (GUM 1) and national components (GUM 2).

The CDS platform is used as the central IT system for GUM, since it already handles the multi-MS CGU Applications and Authorisations. The CDS is responsible for managing the Authorisation to use the comprehensive guarantee but not the guarantee itself. However, the central system aims at sharing the Authorisation details to the involved MS. The CDS is composed by three systems: the Customs Decisions Management System (CDMS), Trader Portal (TP) and Customer Reference Services system (CRS).

With the CDS, the customs office of guarantee (which is in the MS where the guarantee is to be established) will be able to register the Authorisation details for the use of comprehensive guarantee.

Due to the nature of CDMS, build on a "Hybrid" approach, there are three possible channels via which an MS can interact with it either for submission or for consultation:

- CDMS User Interface over CCN2;
- CCN2 messages exchanged over Business Activity Services (available only for MS implementing a "Hybrid" solution);
- Data Services over CCN2.

The EO will be able to submit, view and manage the comprehensive guarantee data via the Trader Portal (accessible via UUM&DS).

CRS is available to customs officers and enables the MS to obtain customer information and qualifications via:

- Replication services triggered by subscriptions over CCN or CCN2;
- Data services over CCN or CCN2.

Note that more information regarding the components of the CDS is provided in the Customs Decision Business User Guides [R07].

On the other hand, the national GUM systems will be in charge of the registration and operational phase of the guarantee, meaning managing the guarantee usage, releasing the guarantee reference amount (payment), etc.

The existence and validity of the comprehensive guarantee might be checked by the national component via the central component.

Also, in case any Authorisation detail is adjusted inside CDS, this information will be distributed to the national systems of the involved MS via CRS.

These national systems are intrinsic to each MS and must communicate with the central system. Hence, no national system-to-system communication is foreseen in the context of GUM. Details of the national components (GUM 2) will remain under the national responsibility and not described in this document.

The mapping between each system is illustrated on the figure below.
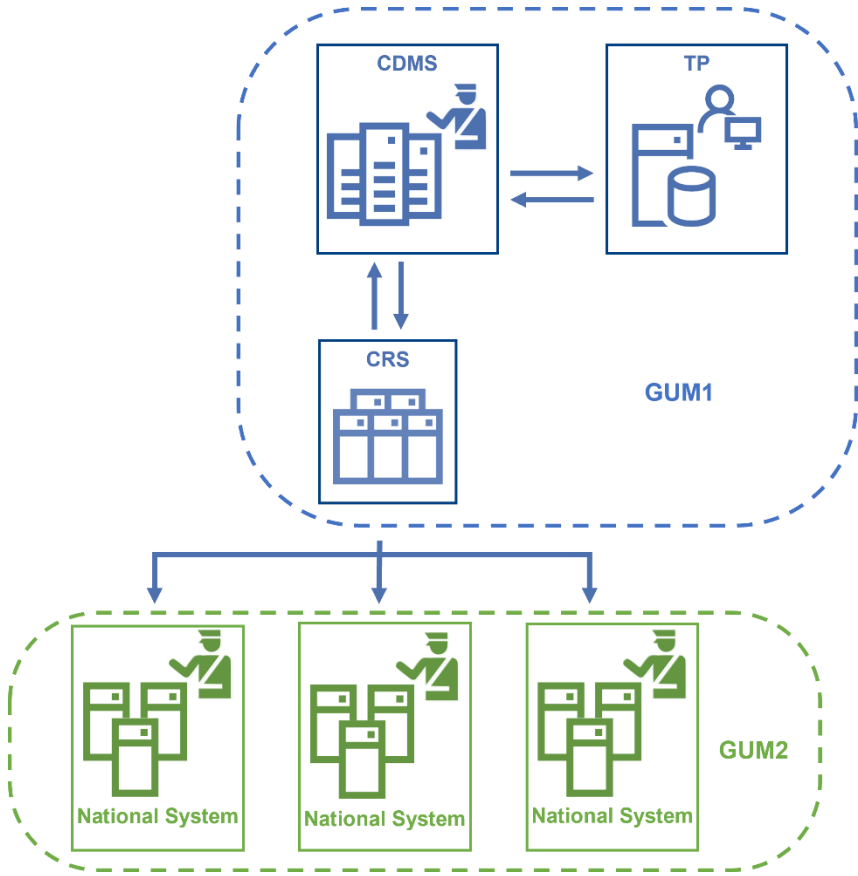
Figure 3 – System interactions for the guarantee management

3.2 AVAILABLE DATA

The Authorisations for CGU are registered and maintained in the CDMS. After the issuance, or after each amendment, the Authorisation data is then published to CRS. This data can be queried or replicated from CRS to the national systems responsible for the guarantee management via the query and / or replication services available for CRS. The data flow can be observed on Figure 4.
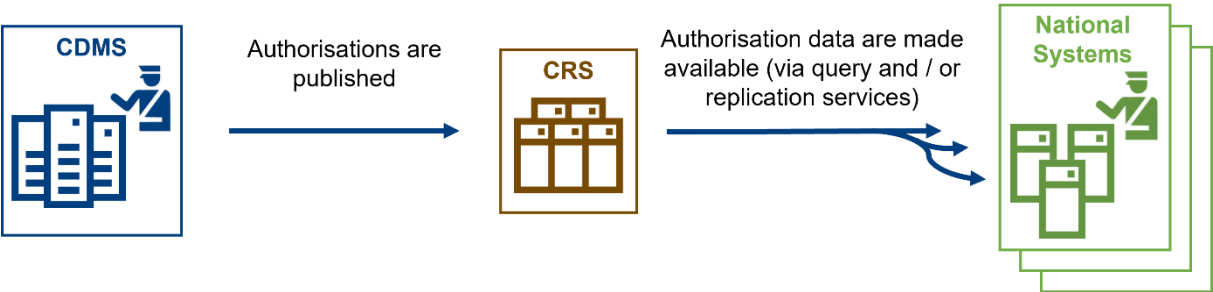
Figure 4 – Data flow for the guarantee management

Note that with the integration of the GUM component in the CDS, the structure of the CGU Authorisation is updated. The new specific information for CGU, and available for the systems replicating from CRS, is described in the CRS Canonical Data Model for GUM document [R06].

3.3 HOW TO ACCESS THE APPLICATIONS?

3.3.1 GUM 1: Central Component

All the necessary information to access to both CDMS and TP is described in the Customs Decision Business User Guides [R07].

3.3.2 GUM 2: National GUM System

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

4 USE CASES

This section presents the different business scenarios or use cases in the context of GUM. It is divided into three main sections:

- **Section 4.1 – Guarantee:** aims at describing all processes related to the guarantee itself (registration and monitoring). These processes shall be implemented in the national GUM component;
- **Section 4.2 – Authorisation for a Comprehensive Guarantee:** aims at describing all processes related to the Authorisation for the provision of a comprehensive guarantee (Authorisation granting and management);
- **Section 4.3 - Process vs Involved Systems Mapping:** provides a matrix summarising the different processes along with the responsible system(s) and the interface to be used.

4.1 GUARANTEE

The guarantee usage business can be split into two main phases:

- **Guarantee management**, which starts when an individual or comprehensive guarantee is submitted by a person required to provide the guarantee. It includes the guarantee registration and any guarantee change;
- **Guarantee monitoring**, which includes the transaction-based monitoring and the audit-based monitoring.

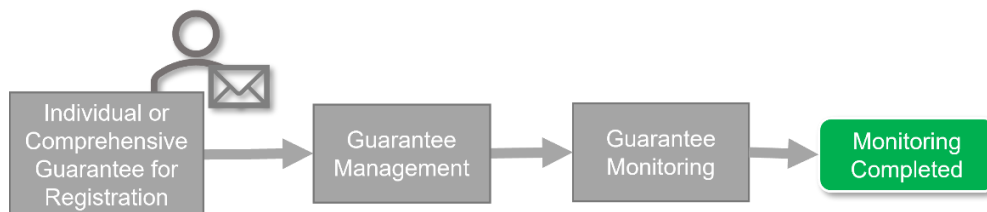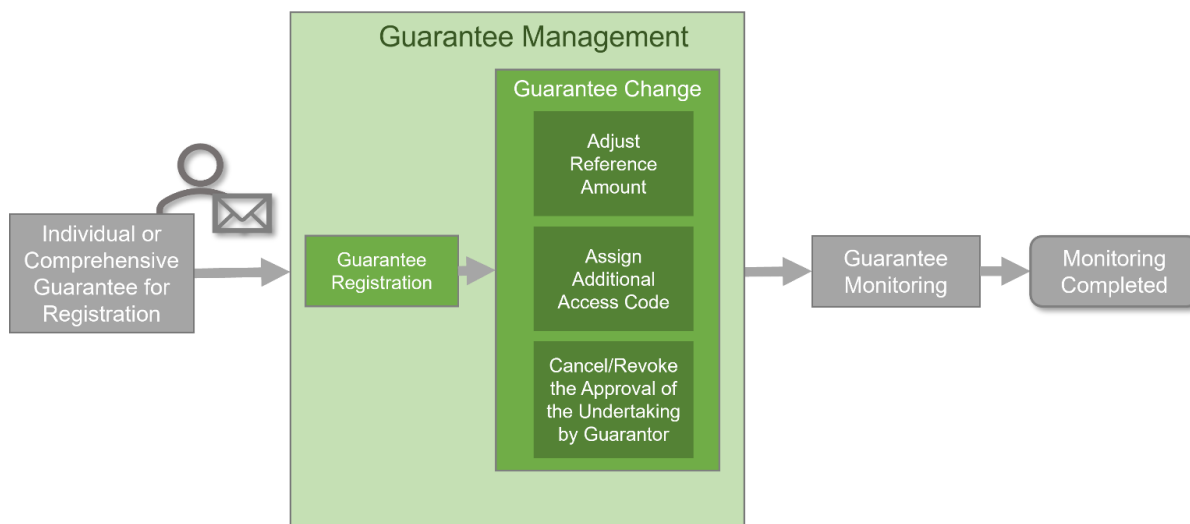The above-mentioned processes will be detailed in the sections below.

Figure 5- High-level overview of the guarantee overview

4.1.1 Guarantee Management

The guarantee management process is initiated after the granting of an Authorisation for a comprehensive guarantee or due to the need for registering an individual guarantee.

Figure 6- High-level overview of the guarantee management

The guarantee management process is composed of the guarantee registration and any changes of guarantee which will be detailed in the following sections.

4.1.1.1　Guarantee registration

4.1.1.1.1　Stakeholders and Systems involved in the process

The following stakeholders are involved in the process:

- Person required to provide the guarantee;
- Guarantor;
- Customs office of guarantee.

The following IT components are involved in the process:

- GUM 2

4.1.1.1.2　Use case

The guarantee registration process is the first part of the guarantee management process. Figure 7 depicts the high-level overview of the guarantee registration process.

Figure 7 – High-level overview of the guarantee registration process

The guarantee registration process starts with the submission of one of the following guarantees by the person required to provide the guarantee to the customs office of guarantee:

- Individual guarantee;

- Comprehensive guarantee.

If a comprehensive guarantee is received, it must first be verified by the customs office of guarantee if it can be registered or not. This activity includes the verification of the validity of the Authorisation for provision of a comprehensive guarantee and the reconciliation of the Authorisation and the comprehensive guarantee. If it is not the case, the comprehensive guarantee is rejected and notified to the person required to provide the guarantee.

Then, for both an individual and comprehensive guarantee, the customs officer must approve the form of guarantee. This activity includes at first to examine the form of the provided guarantee, and then to verify the conditions related to the form of the provided guarantee. It can either be:

- Undertaking by a guarantor;
- Cash deposit;
- Other forms.

If the provided guarantee form is accepted, the guarantee must be registered by the customs office of guarantee. Otherwise, the guarantee is rejected. When it is accepted, the guarantee reference number and the access codes are notified both to the person required to provide the guarantee. The guarantor, if any, is also notified in the case of an individual guarantee.

4.1.1.2 Reference amount adjustment

4.1.1.2.1 Stakeholders and Systems involved in the process

The following stakeholders are involved in the process:

- Person required to provide the guarantee;
- Customs office of guarantee.

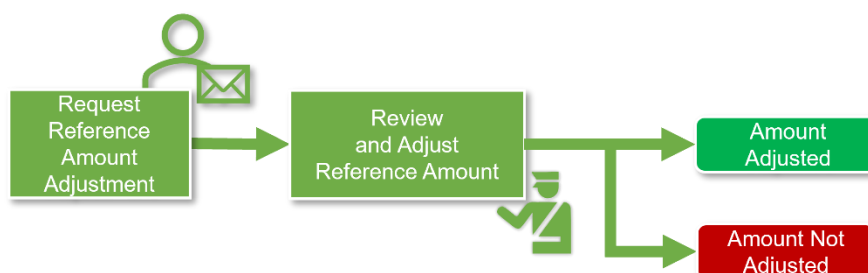The following IT components are involved in the process:

- GUM 2

4.1.1.2.2 Use case

The reference amount adjustment process is included in the guarantee change process. The process can be initiated either by the customs office of guarantee or by the person required to provide the guarantee.

Either way, the customs office of guarantee reviews if the reference amount is sufficient to cover the operations received.

In case an adjustment of the reference amount is needed, the customs of guarantee must inspect the Authorisation for comprehensive guarantee and evaluate if the reference amount can be adjusted. If it is positive, the reference amount must be adjusted according to Art. 155 and Art. 156 IA. Otherwise, the reference amount is not adjusted.

Figure 8 – High-level overview of the reference amount adjusted

4.1.1.3 Assignment of access code(s)

4.1.1.3.1 Stakeholders and Systems involved in the process
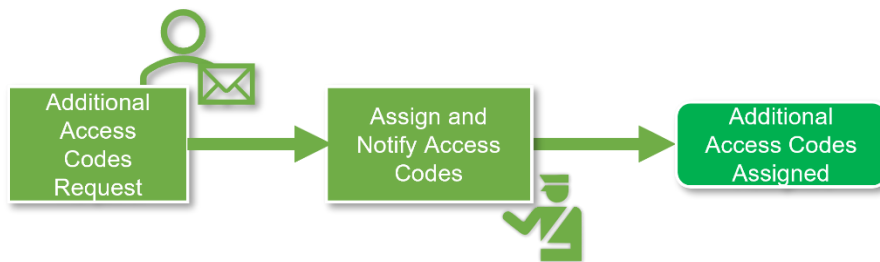
The following stakeholders are involved in the process:

- Person required to provide the guarantee;
- Customs office of guarantee.

The following IT components are involved in the process:

- GUM 2

4.1.1.3.2 Use case

The assignment of access code(s) process is included in the guarantee change process. The person required to provide the guarantee can initiate the request to the customs office of guarantee.

Figure 9 – High-level overview of the assignment of access Code(s)

The customs office of guarantee will then need to assign one or more additional access codes to this guarantee, following Art. 154(2) IA of the code, and notify the person required to provide the guarantee before the process ends.

4.1.1.4 Management of the undertaking by the guarantor

4.1.1.4.1 Stakeholders and Systems involved in the process

The following stakeholders are involved in the process:

- Person required to provide the guarantee;
- Guarantor;
- Customs office of guarantee.

The following IT components are involved in the process:

- GUM 2

4.1.1.4.2 Use case

The management of the undertaking by guarantor process is included in the guarantee change process. Either the guarantor can request for the cancellation of the approval of the undertaking, or the customs of guarantee can initiate its revocation.

In case of a revocation request, a notification about the revocation of the approval of the undertaking is sent to the guarantor and to the person required to provide the guarantee. In case a cancellation is requested by the guarantor, the customs office of guarantee must register a request for cancellation.

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The revocation of the approval of the guarantor or of the undertaking of the guarantor shall take effect on the 16th day following the date on which the decision on the revocation is received or is deemed to have been received by the guarantor in accordance with Art. 82(2) DA.
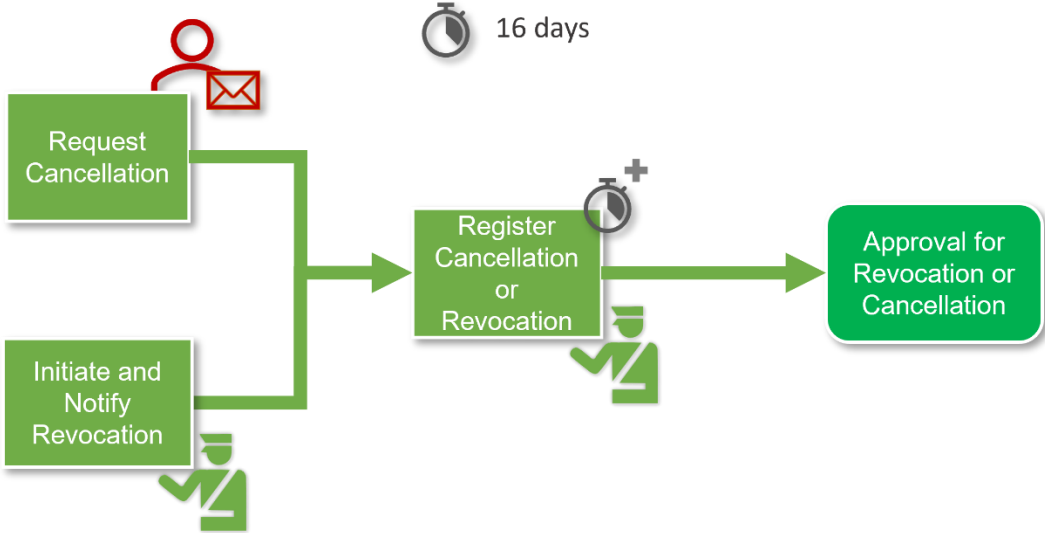
Figure 10 - High-level overview of the management of the undertaking by guarantor.

4.1.2 Guarantee Monitoring

The guarantee monitoring process takes place after the guarantee management. The transaction-based monitoring process and the audit-based monitoring process are part of the guarantee monitoring which will be detailed in the following sections.
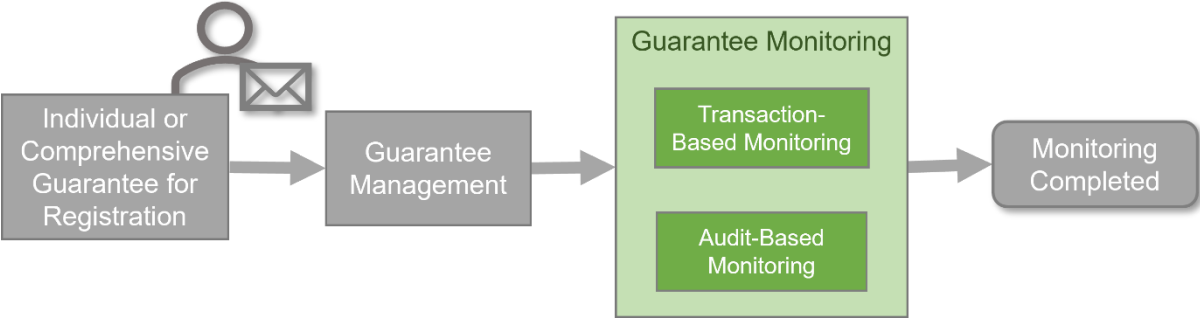
Figure 11- High-level overview of the Guarantee monitoring

4.1.2.1 Transaction-based monitoring

4.1.2.1.1 Stakeholders and Systems involved in the process

The following stakeholders are involved in the process:

- Debtor;
- Customs Office of Import/ Customs Office of Export;
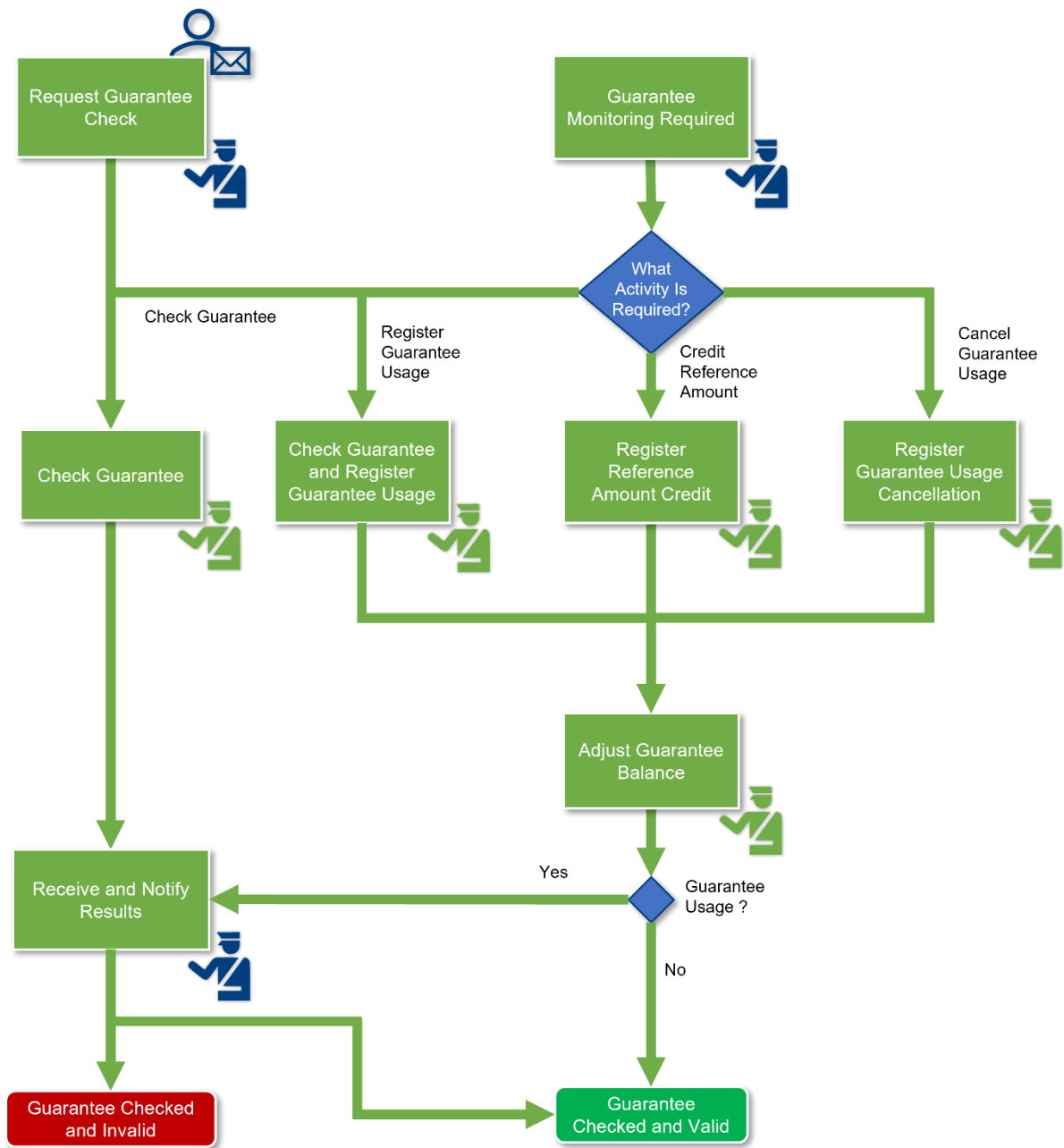- Customs office of guarantee.

The following IT components are involved in the process:

- GUM 2

4.1.2.1.2 Use case

The transaction-based monitoring process is part of the guarantee monitoring. This process can be initiated as a result of the following activities:

- The customs office of import or export chooses to check the guarantee;
- The debtor can request to check the guarantee;
- The customs declaration processing requires a monitoring activity.

Figure 12 - High-level overview of the transaction-based monitoring process

When a guarantee monitoring is required, the customs office of import/export must verify the type of activity. The following types of activities are possible:

- Guarantee check;
- Register the guarantee usage;
- Credit the reference amount;
- Cancel the guarantee usage.

If the required activity is to check the guarantee, a request is sent to the customs office of guarantee to perform the guarantee check. The customs office of import / export is then notified about the results and need to forward it to the debtor in case the initial request was provided by the debtor. At the end, the guarantee is checked and is either valid or not.

If the required activity is to register the guarantee usage, a request is sent to the customs office of guarantee to perform the guarantee check. Then, the customs office of guarantee registers the guarantee usage and the guarantee balance must be adjusted. The customs office of import / export must then be notified about the results and forward it to the debtor in case the initial request was provided by the debtor. At the end, the guarantee is checked and is either valid or not.

If the required activity is to credit the reference amount or to cancel the guarantee usage, the customs office of import / export requests to the customs office of guarantee to register the credit reference amount or the guarantee usage cancellation. This customs office must then adjust the guarantee balance in case the guarantee is not sufficient for the audit-based period. At the end, the guarantee is checked and valid.

4.1.2.2 Audit-based monitoring

4.1.2.2.1 Stakeholders and Systems involved in the process

The following stakeholders are involved in the process:

- Debtor;
- Customs Office Performing the Audit-Based Monitoring.

The following IT components are involved in the process:

- GUM 2

4.1.2.2.2 Use case

The audit-based monitoring process is part of the guarantee management process. This process is launched by the customs office performing the audit-based monitoring. Once the audit-based monitoring is performed, either the guarantee was sufficient for the audit-based period and the monitoring of the guarantee is completed, or not.

In case the reference amount is not sufficient, the office performing the audit-based monitoring must adjust the guarantee balance and notify the debtor with the adjusted guarantee amount and a proposal to increase the guarantee amount. This completes the monitoring of the guarantee.
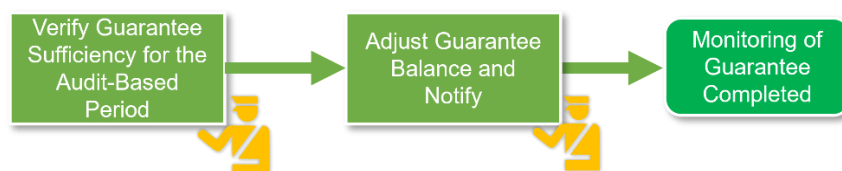
Figure 13- High-level overview of the audit-based monitoring process.

4.2 AUTHORISATION FOR A COMPREHENSIVE GUARANTEE

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

1. **Grant Authorisation**, which starts when an Application for a customs decision is submitted by a trader or one of his representatives.

2. **Manage Authorisation**, which starts as soon as the Authorisation is granted. The Authorisation continues living and can be updated in several manners. This second phase ends when the Authorisation is no longer valid.

Since these processes are related to the Customs Decisions business, they will not be explained in depth in this document. In fact, as the objective of the CDS Business User Guides [R07] is to explain the core business of the Customs Decisions, the use cases will therefore redirect the reader to the latter document.

4.2.1 Grant Authorisation

To grant an Authorisation, the Application must go through two main processes:

- Accept Application;
- Take Decision.

The first one (Accept Application) aims at verifying that a first series of conditions (the conditions for acceptance) are validated. As soon as all conditions for acceptance are met, the next phase starts.

During the second phase (Take Decision), the customs officer will perform a more thorough analysis of the Application and will further check whether the applicant satisfies the conditions and criteria to be granted the Authorisation.

To do so, the decision-taking customs authority might require the help of the authorities of involved Member States and/or request additional information to the trader. Communication with those stakeholders is therefore foreseen. On the other hand, the applicant can submit some adjustments to his or her Application in order to help the customs officer to make a decision.

4.2.1.1 Stakeholders and Systems involved in the process

The following stakeholders are involved in the process:

- Trader (Applicant);

- Decision-taking customs authority;

- Consulted customs authorities.

The following IT components are involved in the process:

- GUM 1

4.2.1.2 Use case

All use cases related to the Authorisation granting are described in the CDS Business User Guides [R07].

4.2.2 Manage Authorisation

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

- Do nothing: the Authorisation can remain active as it is;

- Amend the decision, which aims at updating one or more data elements of the Authorisation;
- Suspend the decision during a certain time, during which it is no longer valid;
- Re-assess the decision, which aims at verifying that the granted Authorisation is still satisfying the initial conditions and criteria;
- Annul the decision, which aims at making the decision no longer usable – like it never existed;
- Revoke the decision, which aims at making the decision no longer usable – but keeping track of it.
- *(Note that the system (CDS) will keep track of annulled CGU decisions too. The annulment applies retroactively from the date of granting the authorisation, whilst the revocation takes effect from the date it is communicated to the holder (in accordance with Article 22(4) UCC).

4.2.2.1 Stakeholders and Systems involved in the process

The following stakeholders are involved in the process:

- Trader (Holder);

- Decision-taking customs authority;

- Consulted customs authorities.

The following IT components are involved in the process:

- GUM 1

4.2.2.2 Use case

All use cases related to the Authorisation management are described in the CDS Business User Guides [R07].

4.3 PROCESS VS INVOLVED SYSTEMS MAPPING

The following table summarises the different processes along with the responsible system(s) and the interface to be used.

Category	BPM Name	Process Name	System(s) in Charge	Interface
Guarantee	L3-GUM-01-02-01-Register Guarantee	Guarantee registration	GUM 2	- National components - CRS
Guarantee	L3-GUM-01-02-02-Adjust Reference Amount	Reference amount adjustment	GUM 2	- National components - CRS
Guarantee	L3-GUM-01-02-03-Assign Additional Access Codes	Assignment of access code(s)	GUM 2	- National components
Guarantee	L3-GUM-01-02-04-Cancel or Revoke the Approval of the Undertaking by Guarantor	Management of the undertaking by the guarantor	GUM 2	- National components
Guarantee	L3-GUM-01-01-Transaction Based Monitoring	Transaction-based monitoring	GUM 2	- National components
Guarantee	L3-GUM-01-03-Audit-Based Monitoring	Audit-based monitoring	GUM 2	- National components
Authorisation for a Comprehensive Guarantee	L3-AUT-01-01-Accept Application L3-AUT-01-02-Take Decision	Grant Authorisation	GUM 1	- CDMS/TP User Interface - CCN2 through IE messages
Authorisation for a Comprehensive Guarantee	L3-AUT-01-03-01-Suspend Decision L3-AUT-01-03-02-Suspend Decision – Measures To Be Taken L3-AUT-01-05-Amend Decision L3-AUT-01-06-Annul Decision L3-AUT-01-07-Revoke Decision L3-AUT-01-08-Re-Assess Decision	Manage Authorisation	GUM 1	- CDMS/TP User Interface - CCN2 through IE messages

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5 CONCLUSION

It is hoped that this document meets the needs of the GUM users as outlined in the Document Purpose section. Further reading of the Reference Documents listed in section 1.5 is highly recommended.