

# Centralised Clearance regime 42

Impact on geographical validity, data elements and consultation  
procedure,

**CCI CBG 27 MAY 2025**

**BE proposal for discussion**

# CCI CBG meeting on 27 May 2025

If the declaration is made in country A, the goods arrive in country B and they are transferred under regime 42 to country C where the VAT is paid. Should country C be included in the authorisation?

53 04 000 000 - Identification of the VAT, excise and statistical authorities

*DA-Notes:*

*Enter the name and address of the VAT, excise and statistical authorities in the Member States involved in the authorisation and indicated under D.E. 31 04 ... (Geographical validity –Union).*

If the declaration is made in country A, the goods arrive in country B and they are transferred under regime 42 to country C where the VAT is paid. Should country C be included in the authorisation?

Would the use of regime 42 expand the Geographical validity of the authorisation to include the country in which the VAT is paid? In this specific case this does not impact the geographic validity but in other cases this would be the case. Can you provide your point of view regarding this?

53 06 000 000 - Tax representative

*DA-Notes:*

*Enter the name and address of the tax representative of the applicant in the Member State of presentation.*

As the country in which the VAT is paid is different from the country in which the goods are presented, what, if anything, should be filled in here?