

Accompanying Slides for CCI Full System Business Guidance

DG TAXUD B1

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Accompanying slides for the CCI Full System Business Guidance

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Introduction

UCC CCI System

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.



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

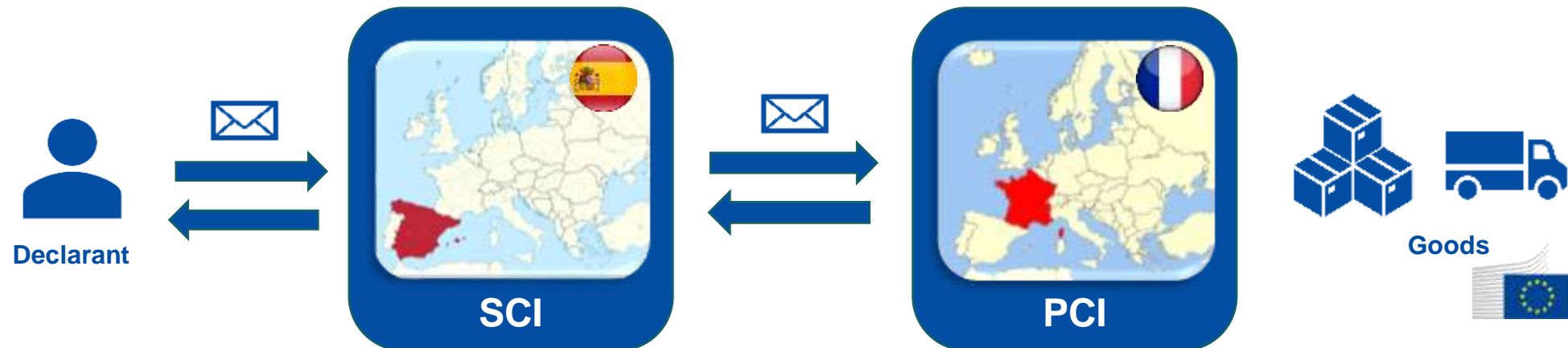
With CCI, an **AEOC** who is a holder of **CCI authorisation** will be able to **lodge customs declarations** and place goods under a customs procedure in a MS, where he is established and **SCI** is situated, while the **goods can be presented physically in another MS**, where the **PCI** is situated.

UCC CCI System

UCC CCI 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:

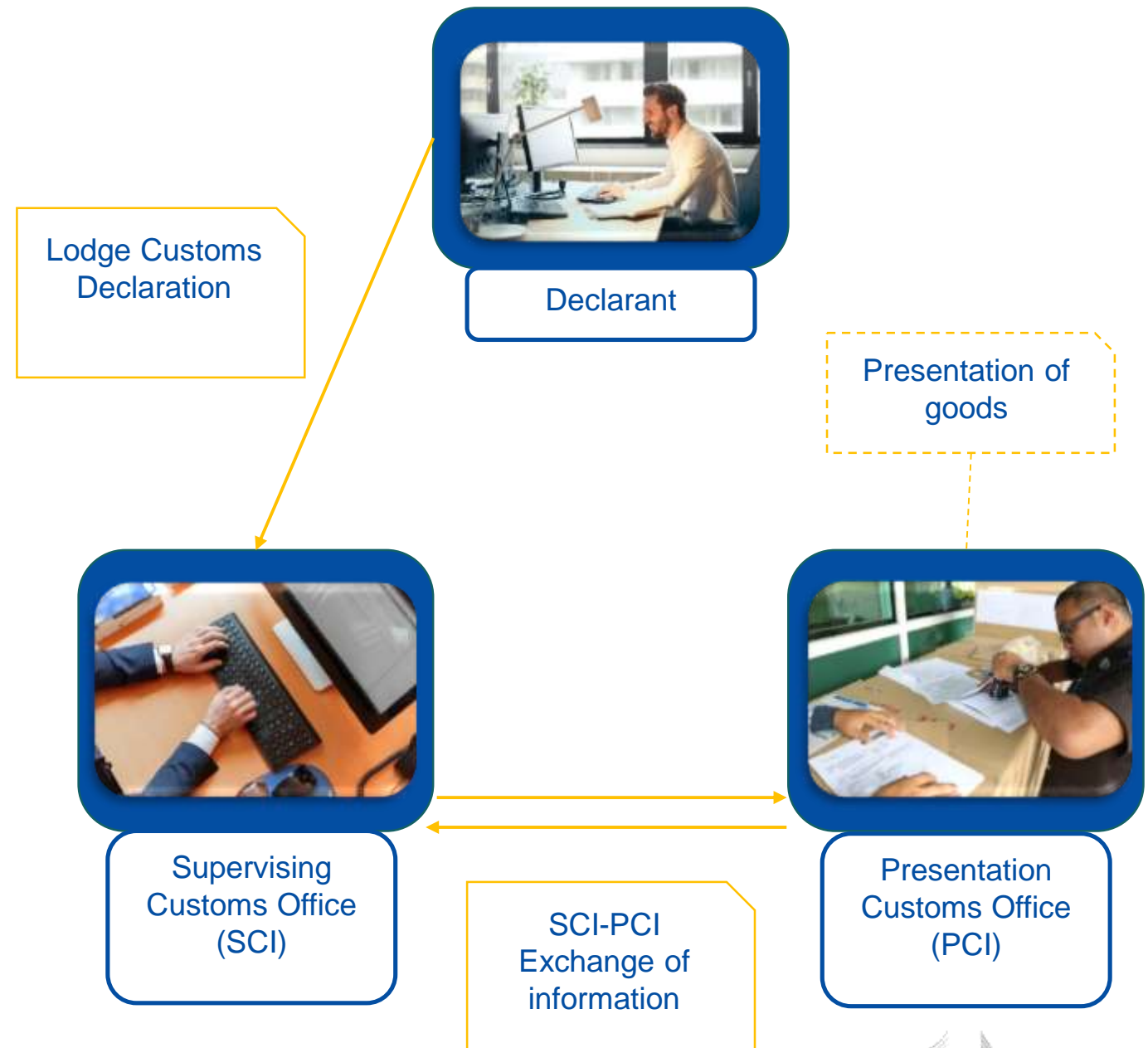
- ✓ Handling of **standard** and **simplified** customs declaration, including the **pre-lodged** one;
- ✓ Handling of all types of **supplementary** declaration (general, periodic and recapitulative);
- ✓ Handling of customs declarations made through an **entry in the declarant's records (EIDR)** with PN and with PN waiver;
- ✓ Placing of all types of goods under the following customs procedures: release for free circulation, customs warehousing, inward processing, end-use and temporary admission;
- ✓ The communication of supporting/additional documents between the related customs offices.



UCC CCI System

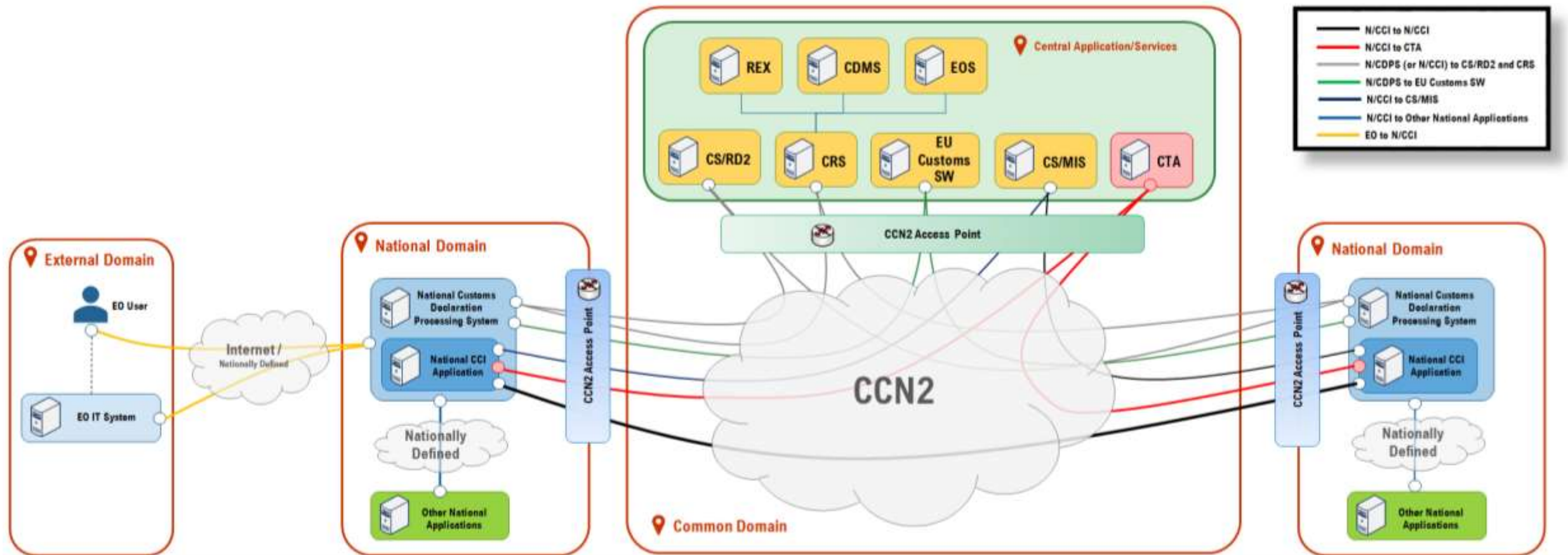
The UCC CCI System:

- ✓ Designed to comply with 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

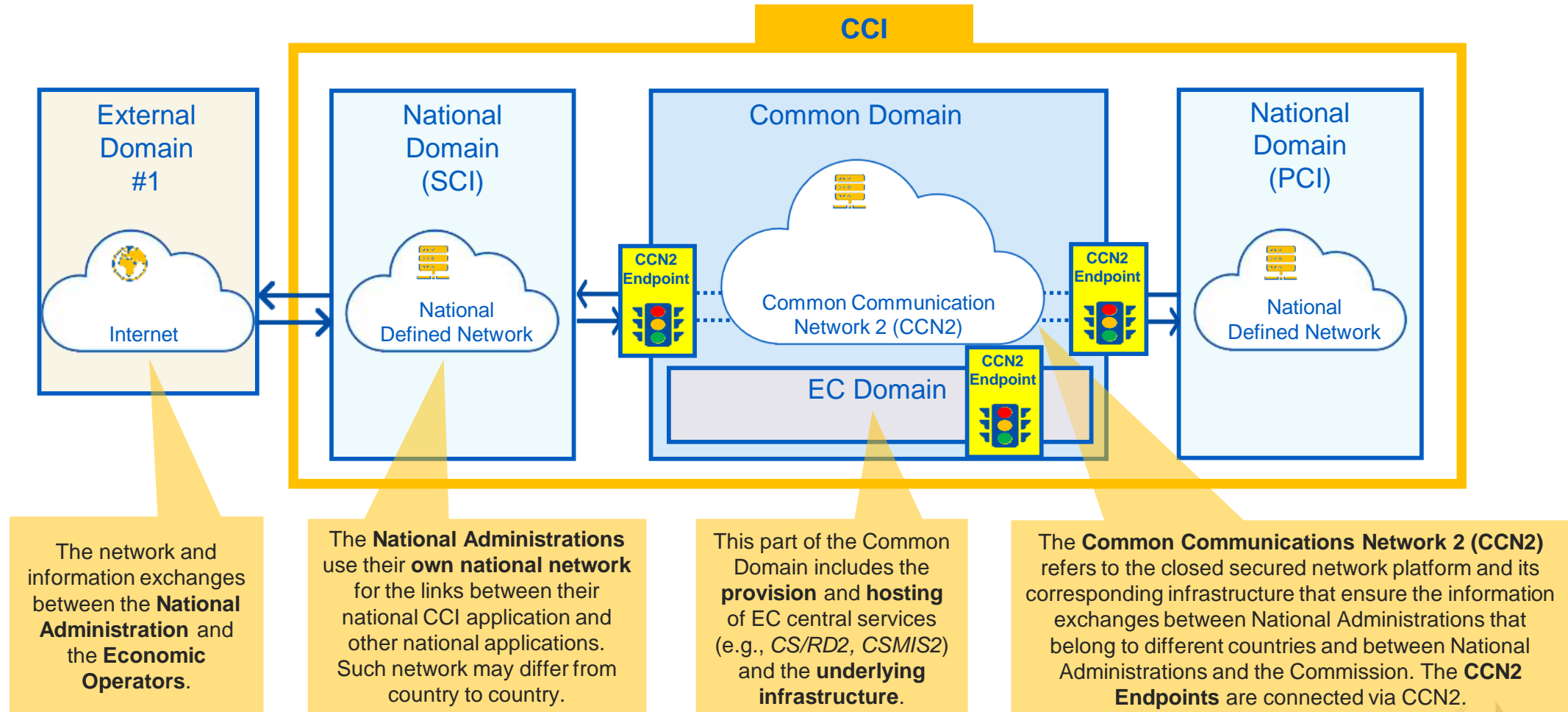


Architecture

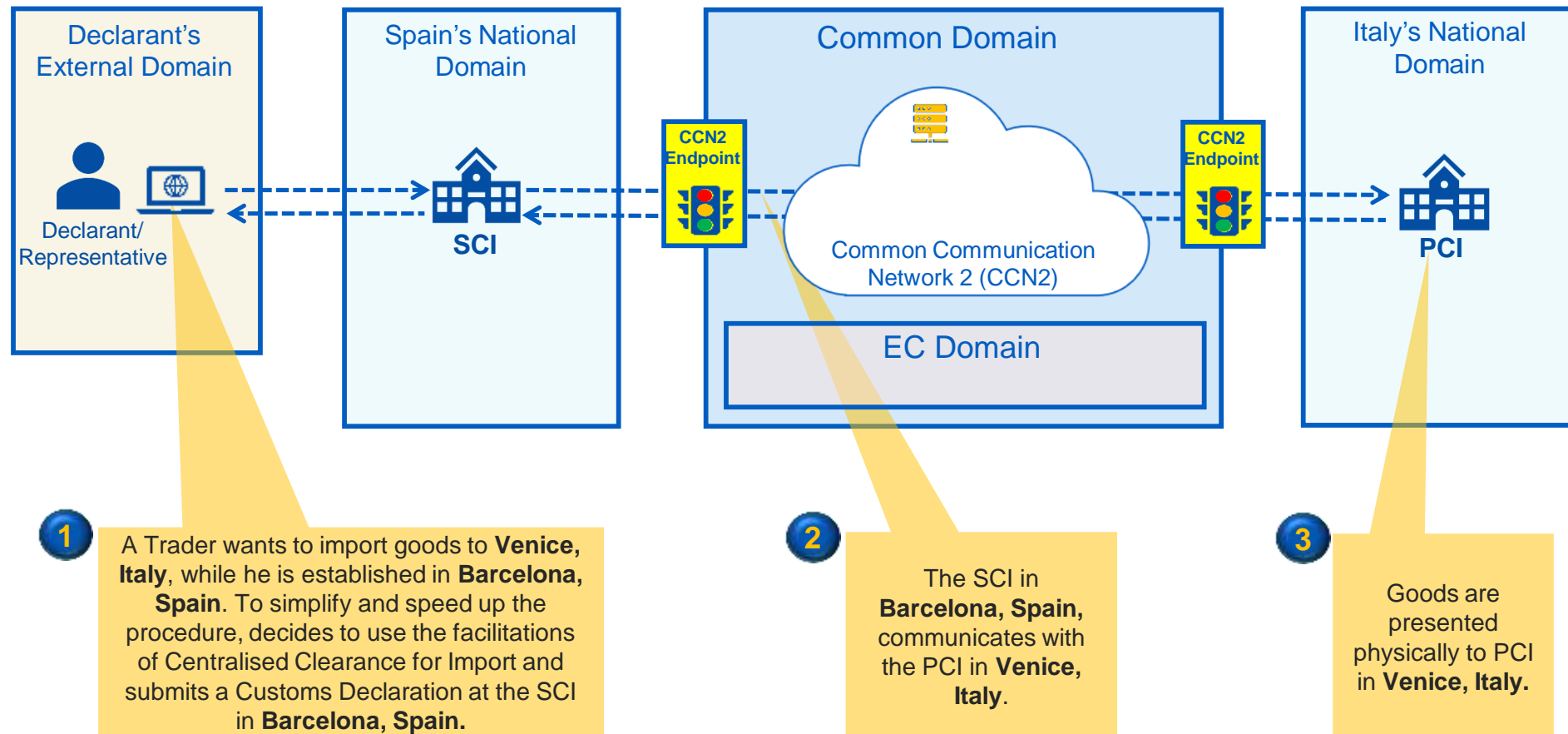
Global UCC CCI Interaction Model



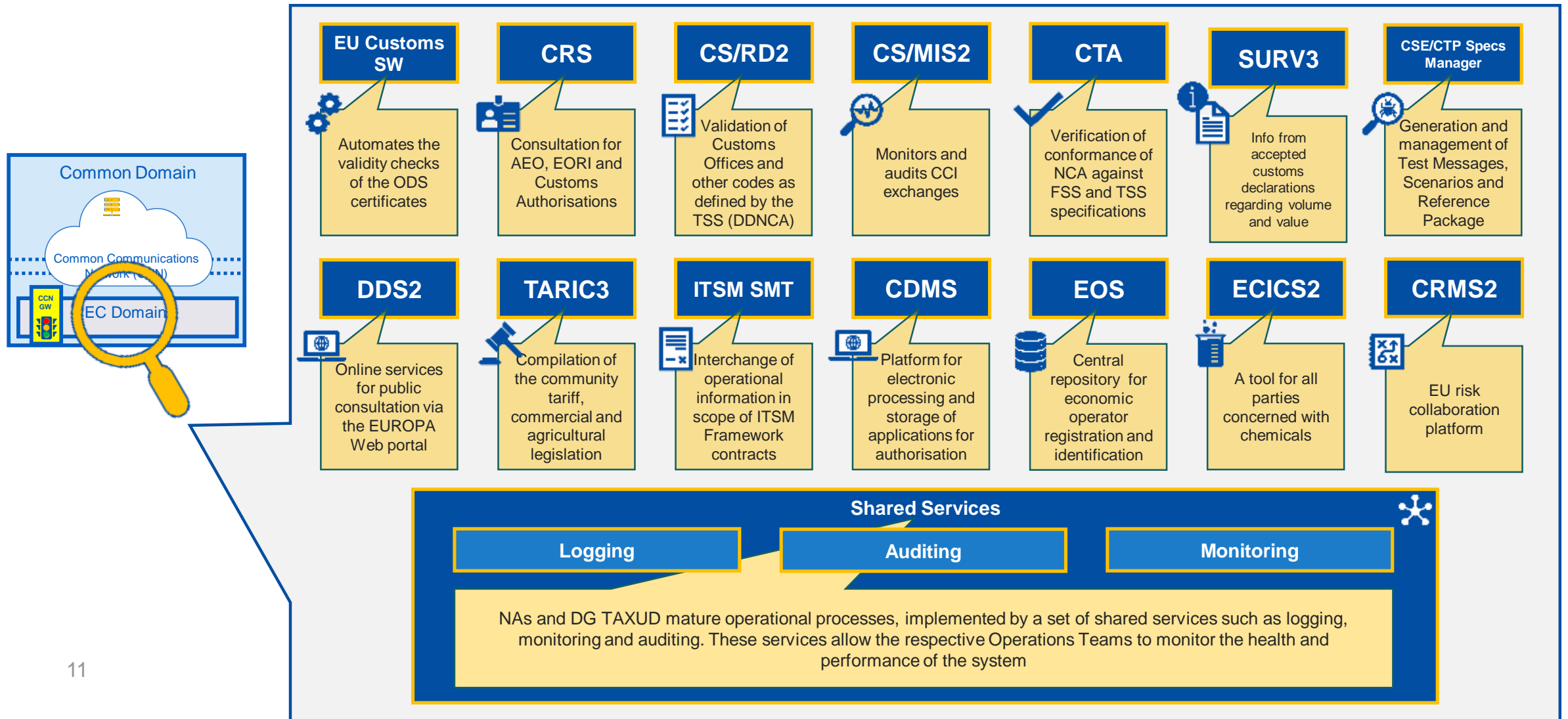
CCI Architecture & Communications



CCI Architecture & Communications Example



Central Services in EC Domain



Main benefits for traders using CCI simplification at EU level via 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

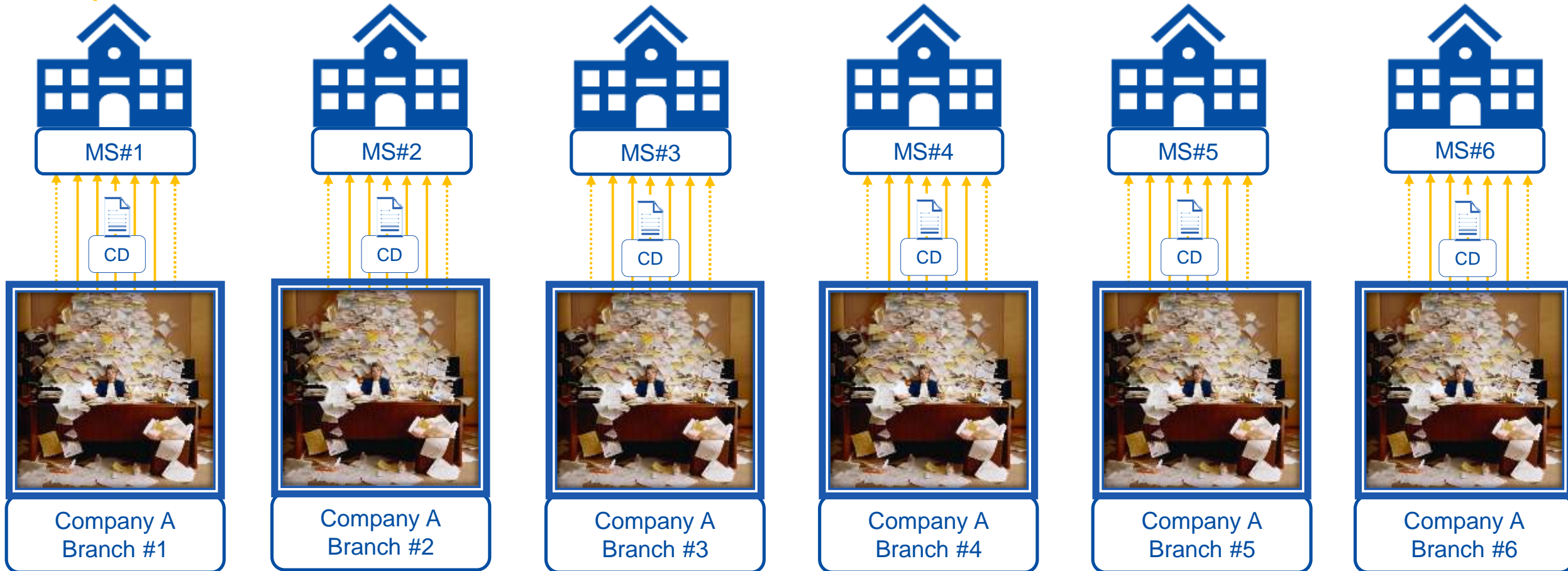
✚ Automated, streamlined & **fast data exchange** for Customs clearance and Controls

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

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

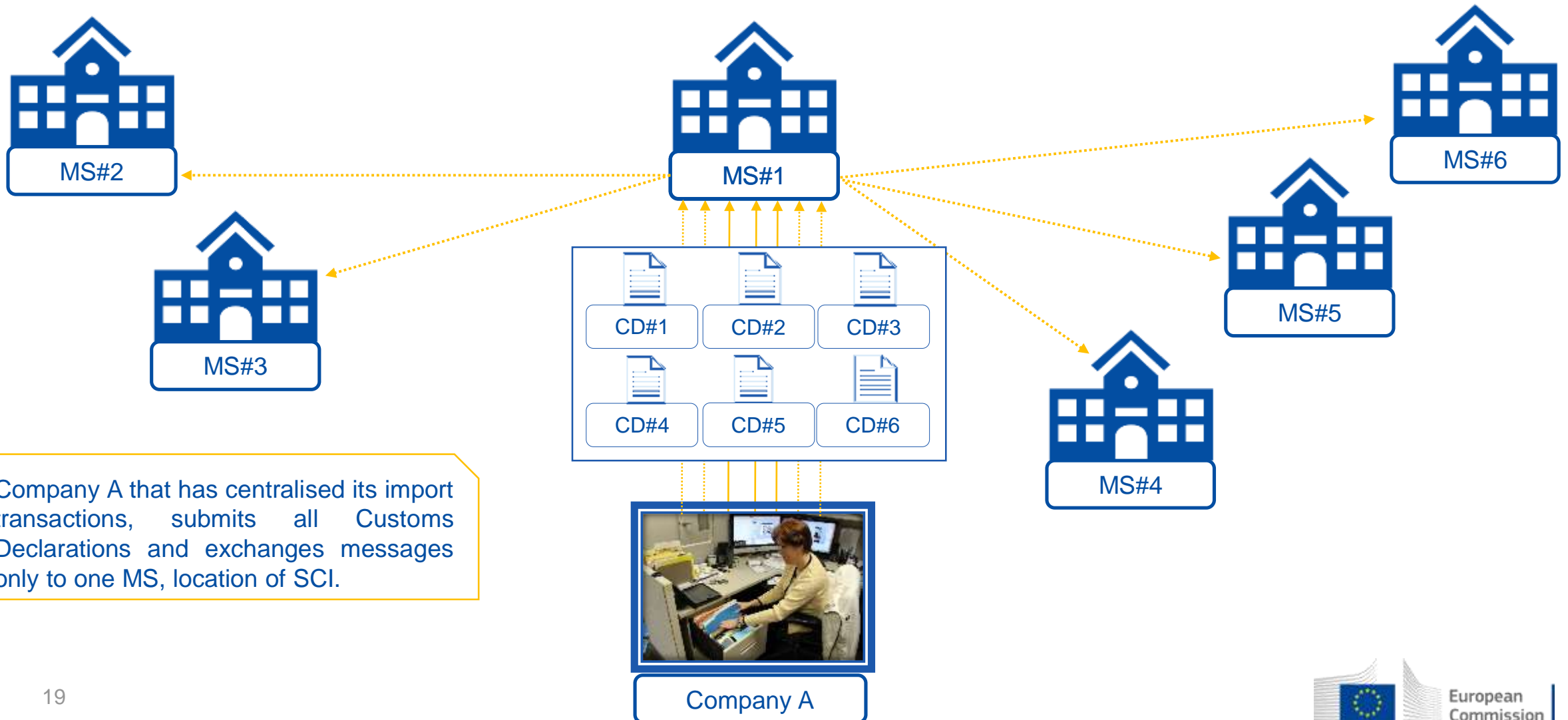
✚ **Participating** in a **globalised market** & in being more competitive

Example for import without CCI Authorisation



Company A imports goods in 6 different MSs and submits Customs Declarations in each MS (i.e. 1000 per month in a MS). Thus, the Importer communicates and exchanges messages for processing of each declaration with each MS.

Example for import with CCI Authorisation



UCC CCI System

Scope of CCI System - Full Scope

Scope of CCI System

Declaration Types

Standard	A,D
Simplified	C,F
Supplementary (General or Recapitulative)	Y,U
Supplementary (General or Periodic nature) (EIDR only)	Z
Supplementary Recapitulative (EIDR only)	V

*Out of scope of CCI Phase 2 (Full) Scope:
B,E,X*

Customs Procedures

Release for free circulation and special procedure	01,07,40,42,43,44,45,46, 48,61,63,68
Customs Warehousing	71
Temporary Admission	53
Inward Processing	51
Trade with special fiscal territories	40, 42, 61, 63, 95, 96
Simplified Declaration	01,07,40,42,43,44,45,46, 48,51,53,61,63,68,71,95, 96

Processes of CCI P2 (Full) Scope

CCI Processes

Customs
Declaration –
Submission –
prior to
presentation

Customs
Declaration –
Submission
upon
presentation

Perform Risk
Analysis at SCI
and PCI

Perform
Controls by SCI
and PCI

Manage
customs debt
by SCI and VAT
by PCI

Take Decision
on release of
goods

Customs
Declaration
Amendment
/Invalidation

Temporary
admission
under CCI

Excise or CAP
goods under
CCI

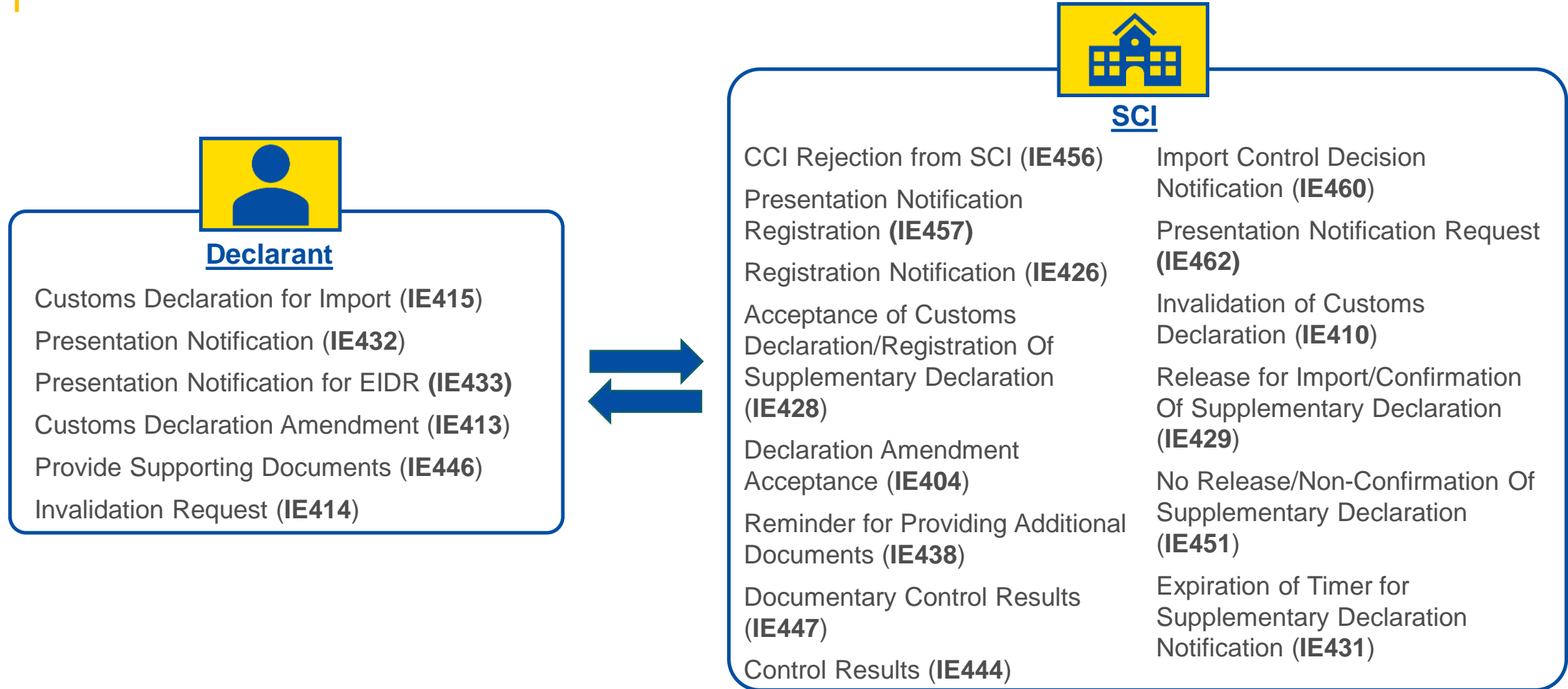
Handle EU
goods in the
context of
trade with
special fiscal
territories

Handle
Supplementary
Declaration

EIDR under
CCI

Communication
of additional
documents

Information Exchanges between Declarant and SCI



Information Exchanges between SCI and PCI



SCI

Customs Declaration Notification to PCI (IE401)	Release/Confirmation Notification to PCI/SCO TA (IE443)
Customs Declaration Amendment Notification (IE403)	Invalidation of Customs Declaration to PCI (IE449)
Customs Declaration Amended (IE406)	Presentation Notification to PCI (IE458)
Customs Declaration Amendment Rejection Notification (IE407)	Rejection of Presentation Notification to PCI (IE461)
Registration Notification to PCI (IE425)	Presentation Notification Request to PCI (IE463)
Acceptance of Customs Declaration to PCI/Registration Of Supplementary Declaration to PCI (IE427)	Excise Goods To Be Handled By PCI (IE465)
Customs Declaration Rejection to PCI (IE434)	Presentation Notification Registration to PCI (IE467)
Customs Declaration for Risk Analysis to PCI (IE435)	Pre-Release Notification (IE468)
Customs Declaration for /Non-Confirmation Notification To PCI (IE442) ⁴	Provide Additional Documents to PCI (IE469)
	PCI Decision Reminder (IE494)



PCI

Validation Results of Customs Declaration to SCI (**IE402**)

Risk Analysis Results to SCI (**IE436**)

Validation Result of Customs Declaration Amendment to SCI (**IE437**)

Control Results from PCI (**IE441**)

PCI Control Decision (**IE445**)

Request Additional Documents Notification (**IE453**)

PCI Acknowledgement (**IE454**)

Validation Results On Presentation Notification From PCI (**IE459**)

Presentation Notification Request Acknowledgement (**IE464**)

Notification That Excise Goods Are Handled by PCI (**IE466**)

Presentation Notification Registration to PCI (**IE467**)



Customs Declaration IE415 (1/4)

Colour Coding	
Level 1	
Level 2	
Level 3	
Level 4	
Level 5	
Level 6	
DI Level	

1st part

2nd part

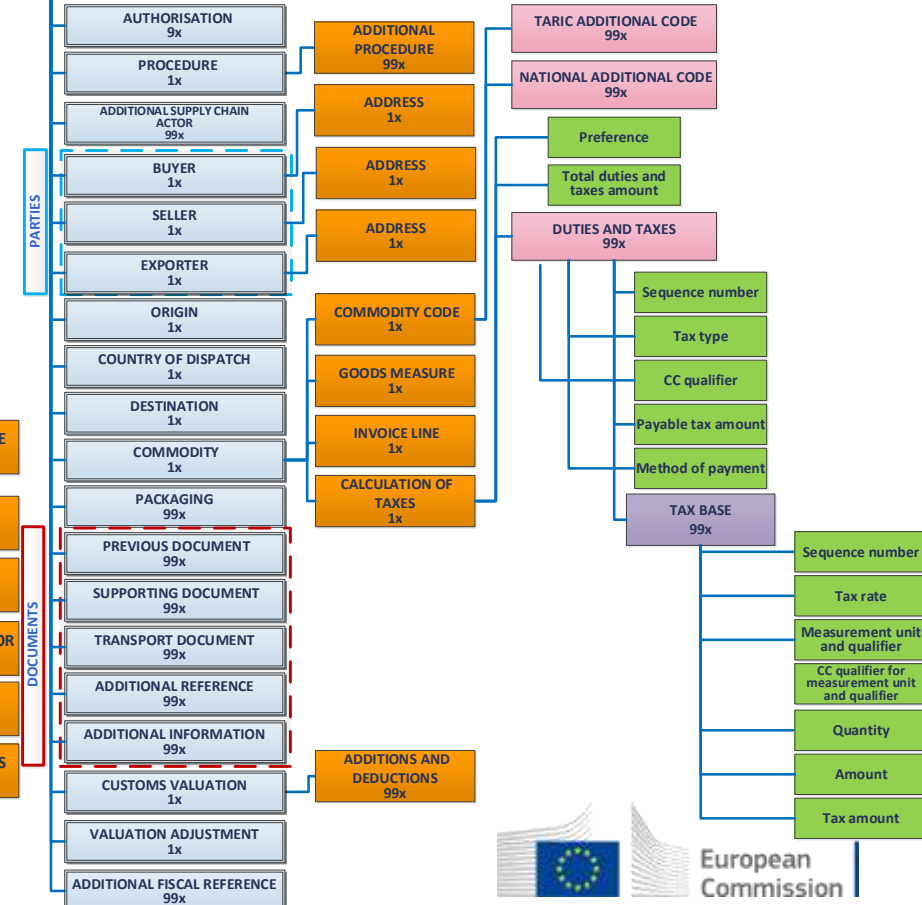
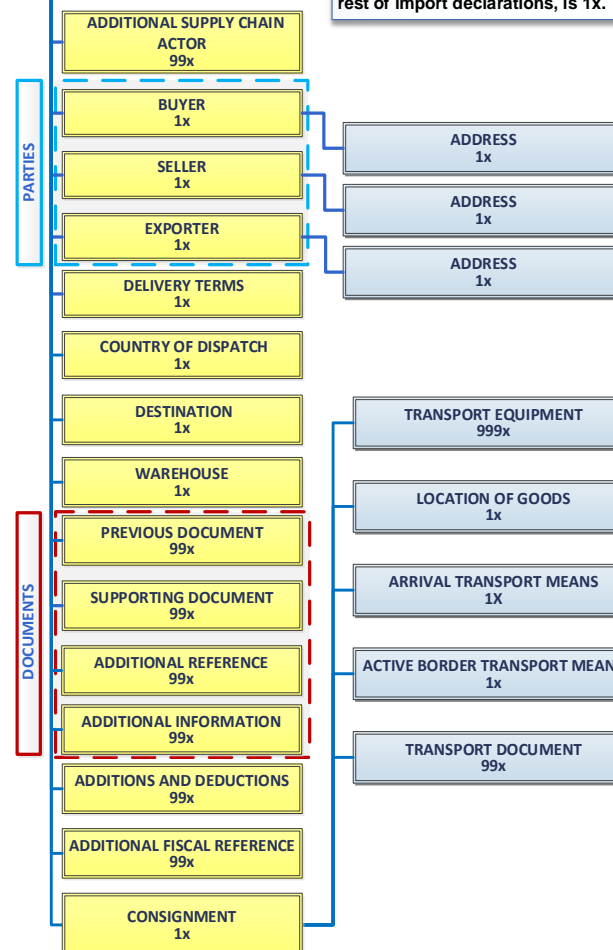
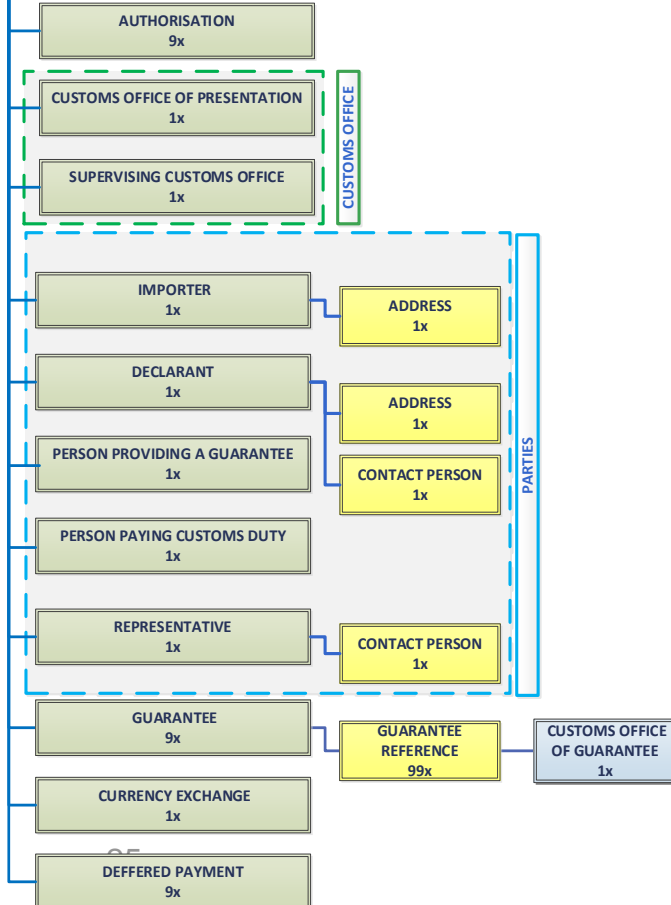
3rd part

The cardinality of the GS level is 999x only for recapitulative supplementary declaration. The cardinality of the GS level for the rest of import declarations, is 1x.

IMPORT OPERATION 1x

GOODS SHIPMENT 999x

GOODS SHIPMENT ITEM 999x



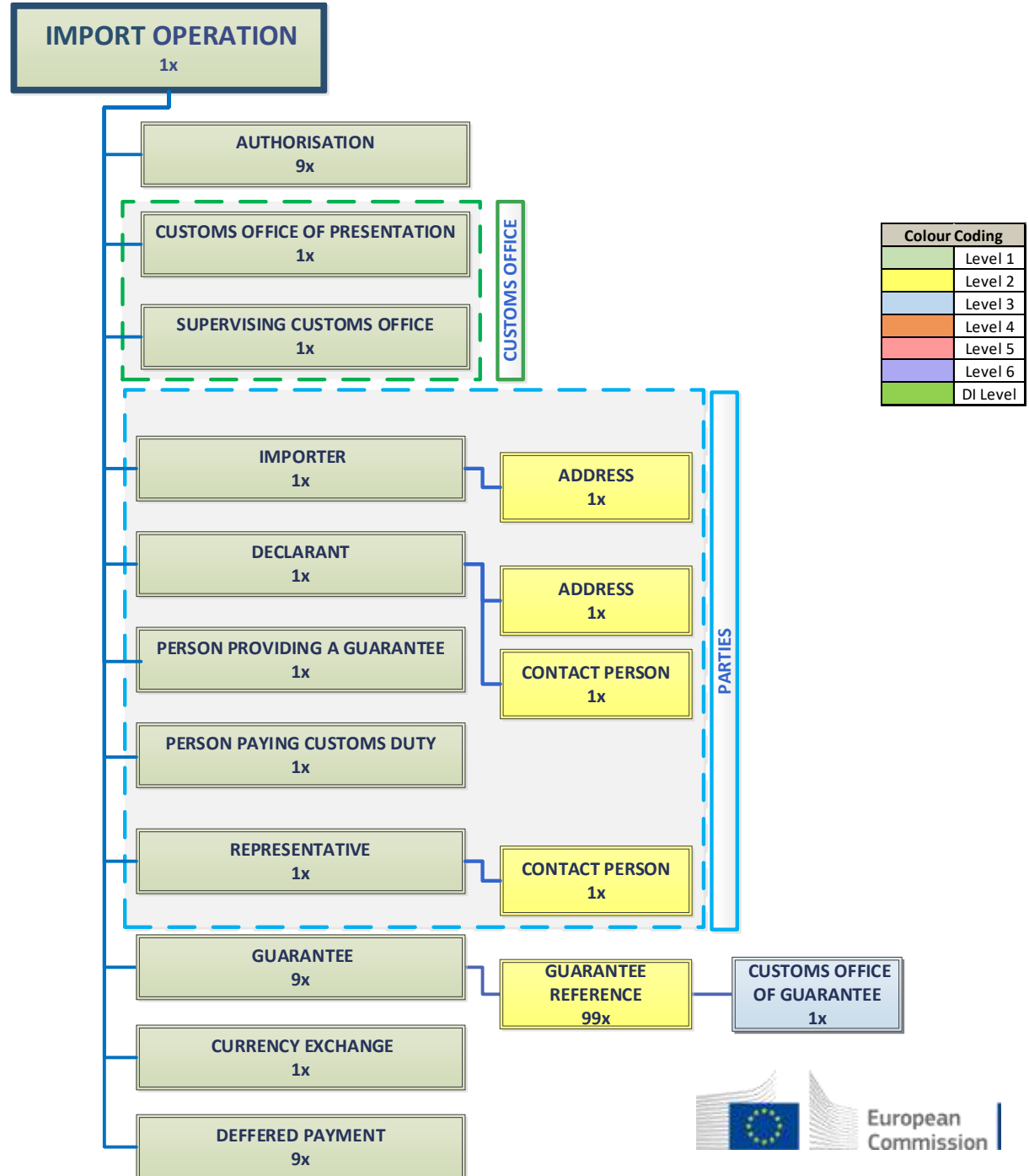
Customs Declaration IE415 (2/4)

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)

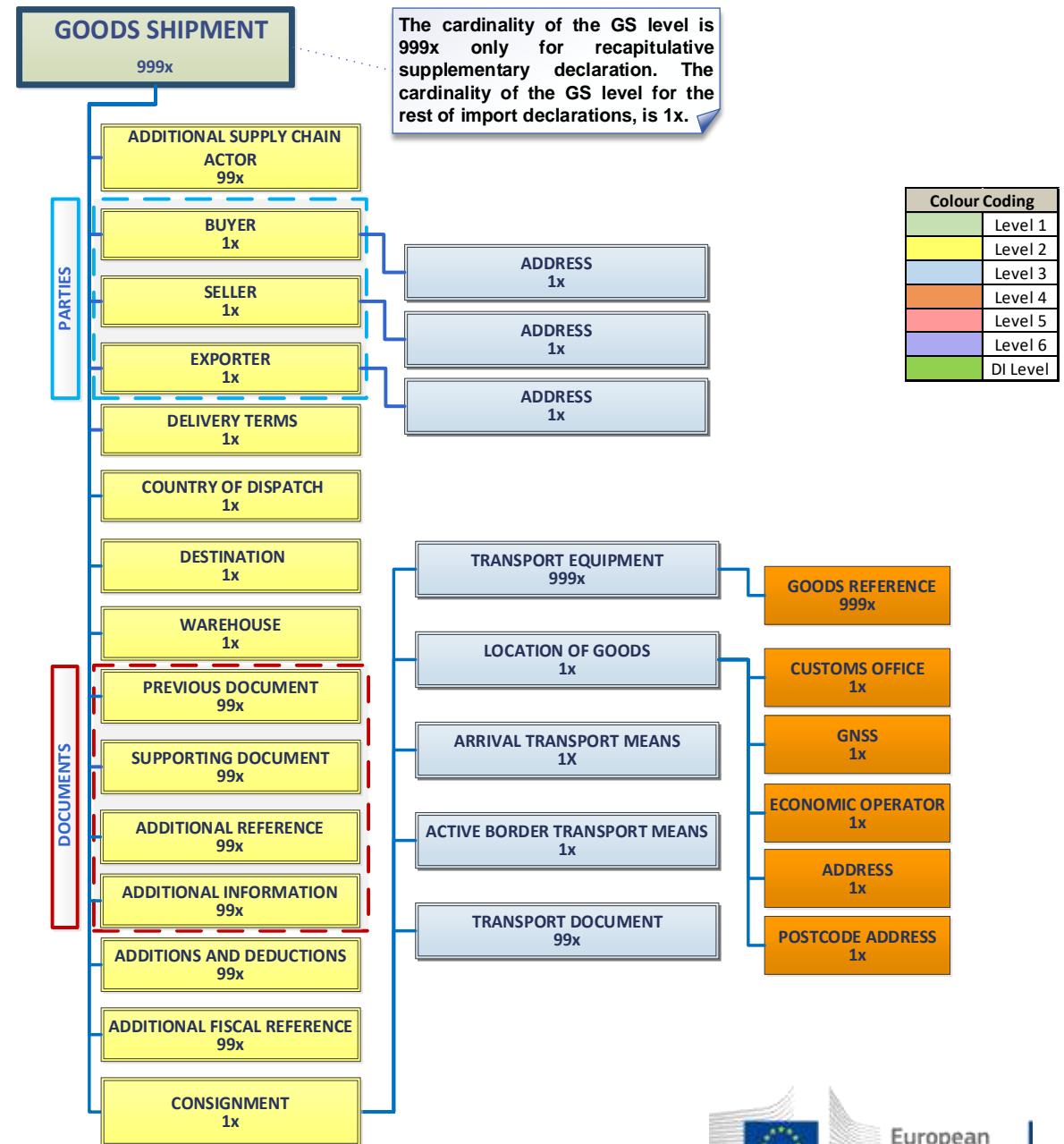
Goods Shipment level (GS) contains all information about goods subject to one standard or simplified customs declaration.

For **supplementary declaration** relates to the totality of goods subject to the same standard simplified or of an EIDR.

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

In case the supplementary declaration is of **recapitulative** the cardinality of GS level is 999x instead of 1x.

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**.

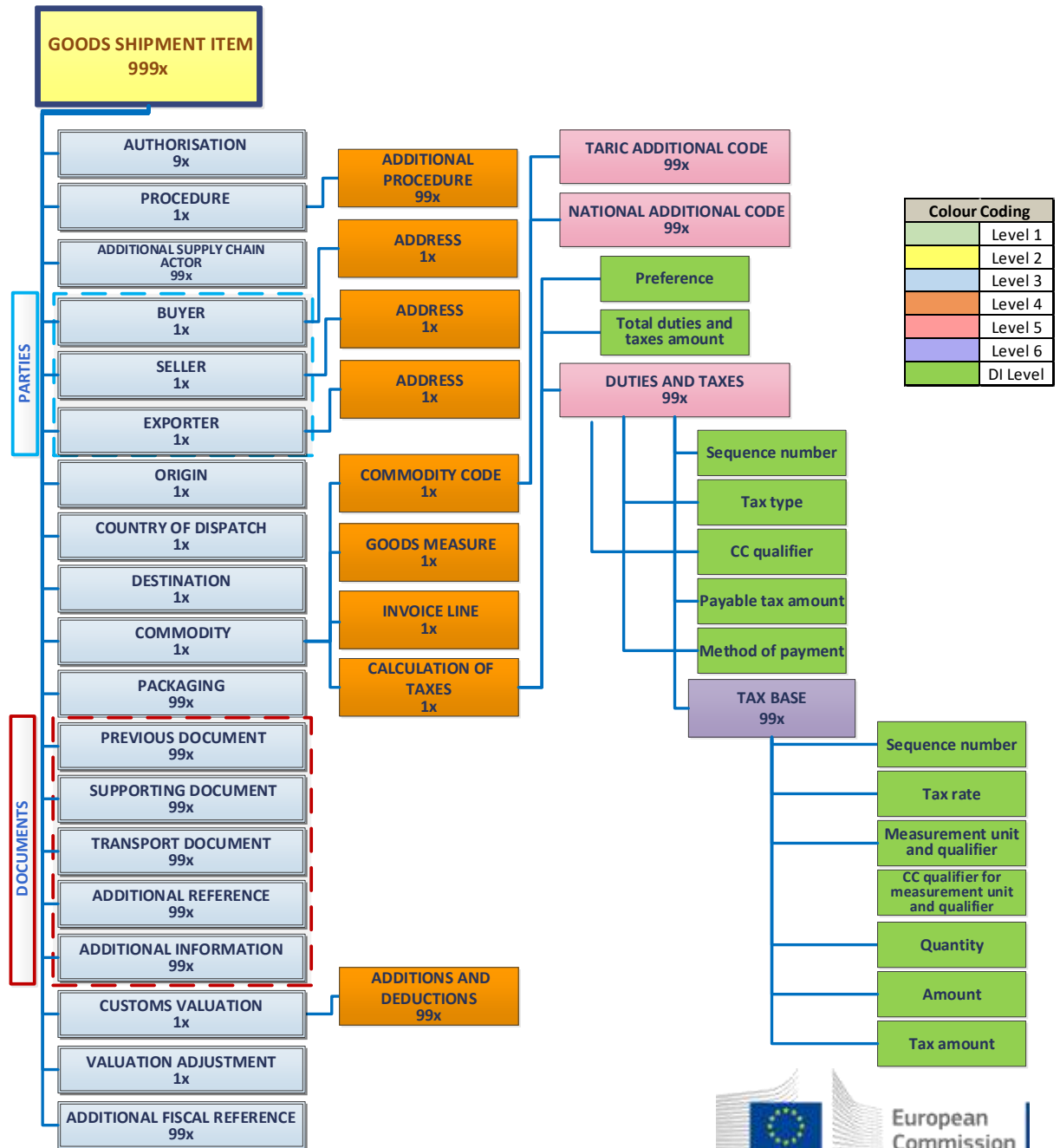


Customs Declaration IE415 (4/4)

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



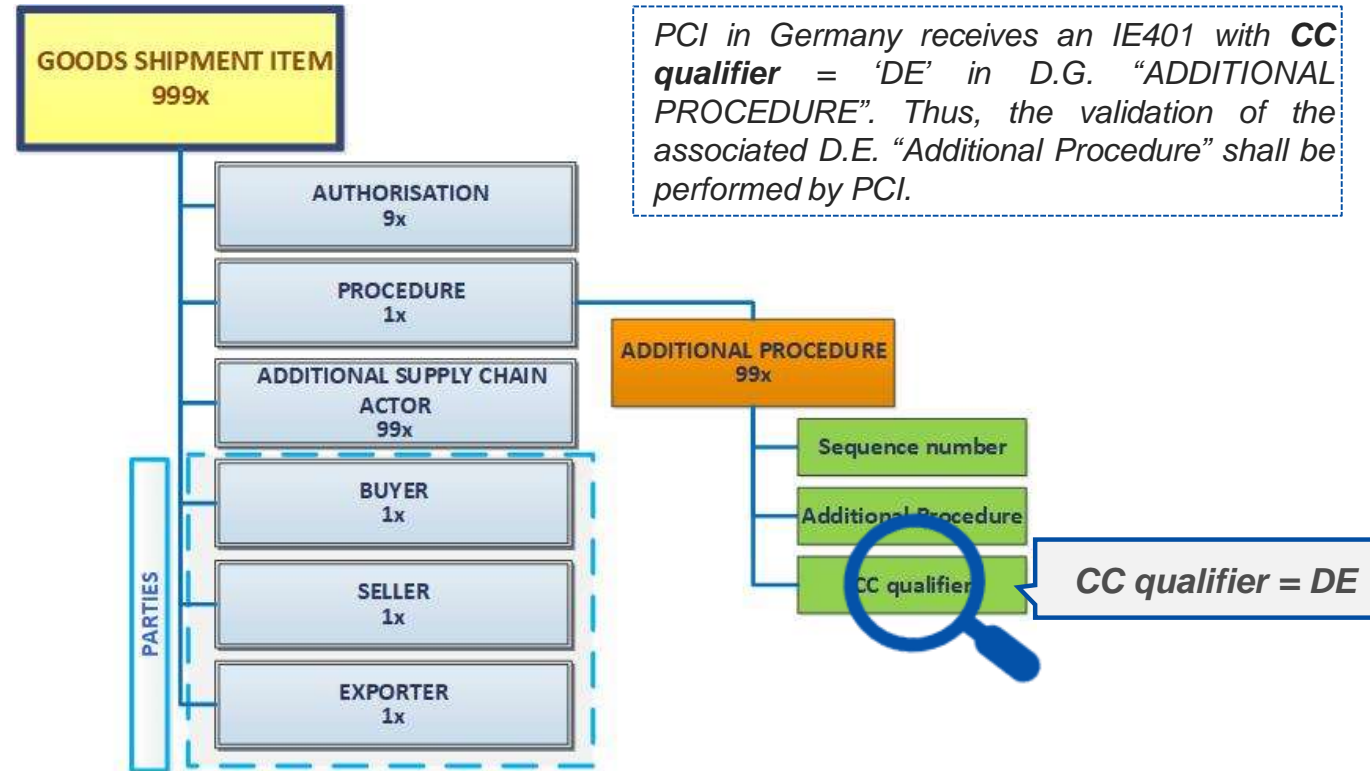
SCI and PCI nationally defined codes

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 **Invalidate** Customs Declaration
- ✓ **Check Union P&R** and do **writing off** of licences/certificates where necessary

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



SCI

- **Customs Declaration/ PN or PN under EIDR** 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 or a PN under EIDR
- 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 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**.



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

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).

Pre-notification of control for Authorised Economic Operator

Following the submission, validation and registration of a pre-logged declaration, SCI places a request to the National Risk Analysis System.



SCI places a request to the National Risk Analysis System. The Risk Analysis results are automatically recorded by the system.



PCI gets notified to perform its own Risk Analysis (IE435).



The risk analysis results are communicated to SCI (IE436).



Based on the risk analysis results, customs officer at SCI decides to perform controls. SCI notifies Declarant of customs authorities' intention (IE460).

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- Declarant should always be an AEOC; this is a pre-condition for granting an authorisation for use of centralised clearance simplification
- Should be notified of customs authorities' intention to control the respective goods before their presentation to customs, unless the notification may jeopardise the controls or the results
- PCI has also the possibility to express their opinion that the notification may jeopardise the control and when sending Risk analysis result via IE436 to SCI, in the text filed of D.E. "Remarks" in IE436.

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 **cancellation request** (IE414) or after expiration of the time limit for presentation of goods (30 days) it will be **rejected automatically**.

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

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



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



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

Cancellation of pre-lodged declaration

Declarant can request the cancellation of a pre-lodged declaration by sending a 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).



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



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



*A Customs Declaration can reach the state “**Cancelled**” directly when being in the “**Registered**” and “**Waiting for Presentation of Goods**” state, after the receipt of the Invalidation Request (IE414).*

Presentation Notification (pre-lodged declaration) (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 an MRN to the Customs Declaration and communicates a notification of acceptance of the Customs Declaration to Declarant (IE428).



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

i The process flow continues with the second Customs Declaration Notification to PCI (IE401) where the completed location of goods is sent by SCI, where the Presentation Notification is received and successfully re-validated by the system, after the code defined for the Additional Declaration Type has been updated to:

- '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)

Presentation Notification (pre-lodged declaration) (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; thus should be checked it is correctly calculated at this point.

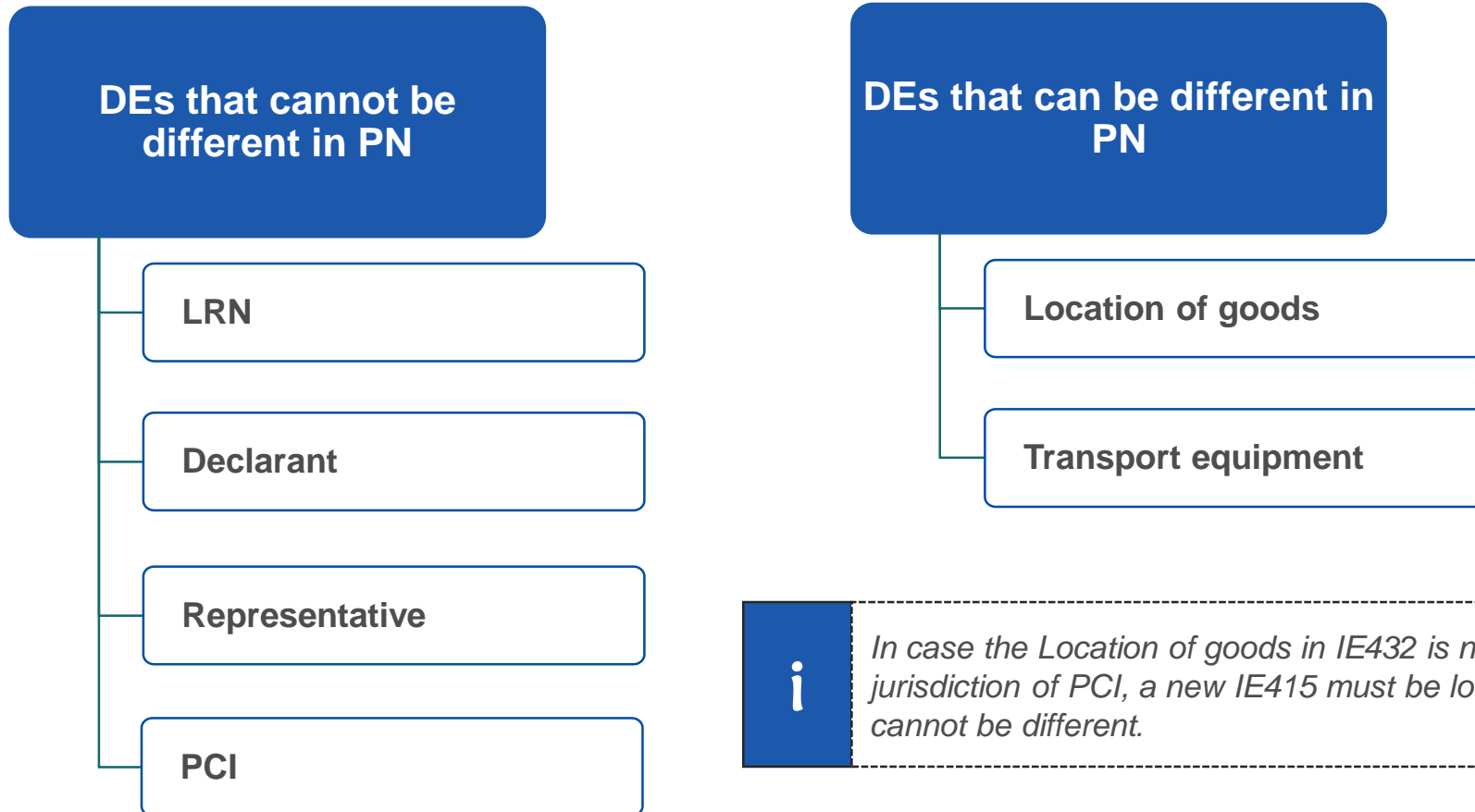


Partial presentation of goods is not possible in CCI.

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 (pre-lodged declaration) (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.



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).

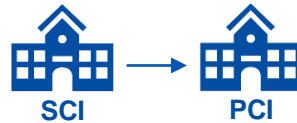
Key Information Exchanges

Customs Declaration (IE415)



- Submits pre-lodged declaration by declaring the appropriate “Additional declaration type”
- Includes **LRN**

Customs Declaration Notification to PCI (IE401)



- Includes **CRN**
- Notifies PCI for the validation of Customs Declaration

Invalidation Request (IE414)



- Request for **cancellation** of pre-lodged declaration, prior its acceptance
- No need of double validation of cancellation request

Import Control Decision Notification (IE460)



- Notifies Declarant of customs authorities’ intention to perform controls
- Sent unless it may jeopardise the controls or their results

Presentation Notification (IE432)



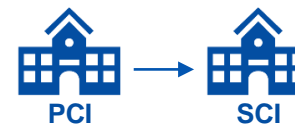
- Notifies SCI that the goods declared are physically presented at PCI
- D.G.s ‘Location of goods’ and ‘Transport equipment’ can be modified via IE432

Customs Declaration Amendment (IE413)



- Request for **correction** of pre-lodged declaration
- No limitations/conditions for the correction of a pre-lodged declaration, prior its acceptance

Validation Results of Customs Declaration (IE402)



- Includes the **results** of Customs Declaration validation by PCI

Acceptance of Customs Declaration (IE428)



- 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.



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 submitted **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**”.



After validation of the amended Customs Declaration, recalculation of customs duties (if needed) and checks for payments secureness, or in case SCI officer decides that the amendment is not possible, or the amendment request is found invalid either at SCI or PCI, the movement state is set to the state it had at the moment, when the amendment request was received.

Amendment of simplified and/or supplementary declaration

The amendment process is applicable to **all types** of declarations (standard, simplified and supplementary) considering the concrete states which each type of declaration can reach.

- ✓ The Customs Declaration can reach the state “**Declaration under Amendment**” from any state different from “**Under Control**” or “**Awaiting for PCI Control Decision**” or “**Under Release**”.
- ✓ A supplementary declaration can be amended while in the states “**Supplementary Declaration Registered**” and “**Supplemented**”. The process for amendment after release is applicable in this case, since goods are released under a simplified declaration or EIDR.
- ✓ In case an amendment of supplementary declaration Article 232(1)(b) is needed, the **simplified declaration** can also be amended.
- ✓ In case of EIDR, only the amendment process for the **supplementary declaration under EIDR** is available in CCI. There is **no amendment** process of the PN currently.



In the case of EIDR, the declaration data resides within the declarant's system, and the process for handling amendments to declarations made via EIDR falls outside the scope of CCI.

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).

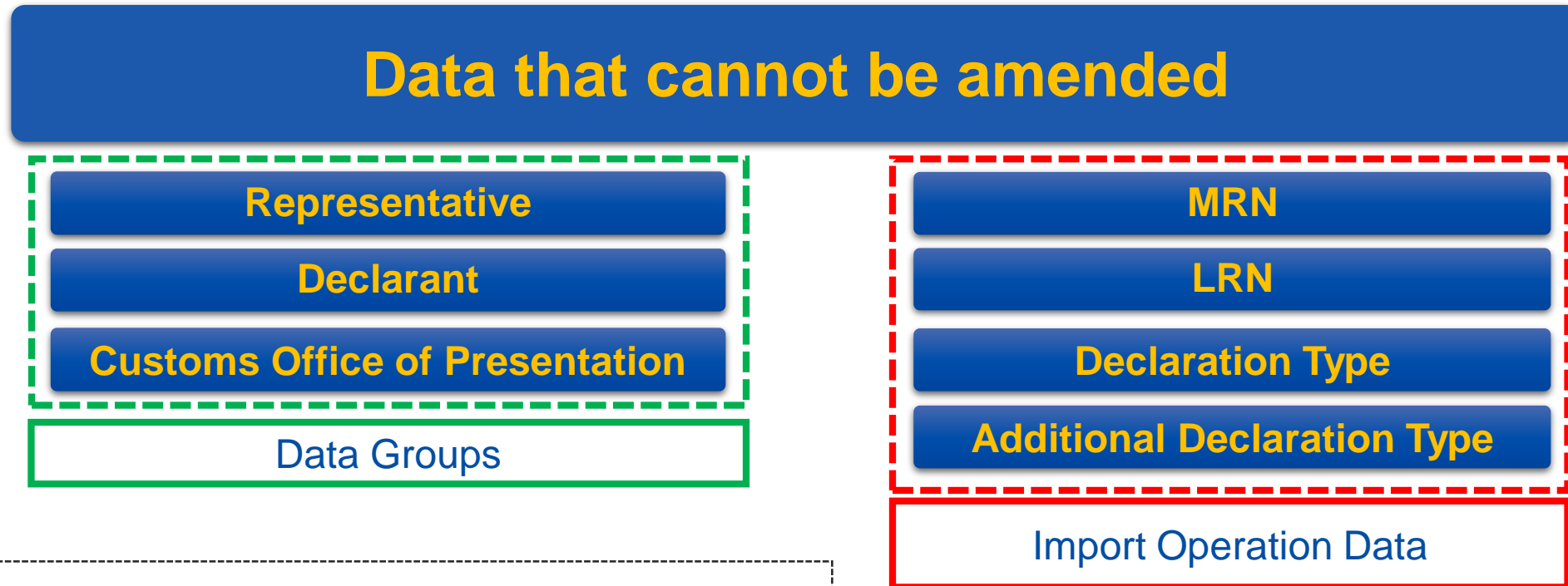


SCI informs with a **positive** notification (IE404) Declarant that the amendment is accepted.



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



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).




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 simplified and/or supplementary declaration

The invalidation process is applicable to **all types** of declarations (standard, simplified and supplementary) considering the concrete states which each type of declaration can reach.

- ✓ Both the simplified and its supplementary declaration are processed **separately** and are maintained in the national databases, even after the supplementary declaration is submitted and reconciliation is completed.
- ✓ If an invalidation is needed **after** the simplified declaration is supplemented, the declarant should apply for invalidation of **both** declarations.
- ✓ Invalidation process is the same for all types of supplementary declarations. The SCI should accept the request for invalidation of a supplementary recapitulative declaration, **only after** a new one is submitted, which covers all other simplified declarations which are not invalidated. Partial invalidation is not possible.



The Invalidation request under CCI refers to the MRN of the declaration, which means that an invalidation request cannot refer to a specific GS level of the recapitulative supplementary declaration, which corresponds to the invalidated supplementary declaration.

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).

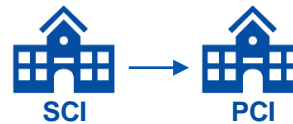
Key Information Exchanges

Customs Declaration (IE415)



- Submits a Custom Declaration upon presentation of goods, by declaring the appropriate “Additional declaration type”
- Includes **LRN**

Customs Declaration Notification to PCI (IE401)



- Includes **CRN**
- Notifies PCI for the validation of Customs Declaration

Invalidation Request (IE414)



- 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

Acceptance of Customs Declaration (IE428)



- Notifies Declarant for **acceptance** of the Customs Declaration
- Includes **MRN**

Customs Declaration Amendment (IE413)



- Requests for **amendment** of the Customs Declaration
- Shall be submitted either before release of goods or within three years from declaration's acceptance

Validation Results of Customs Declaration (IE402)



- Includes **results** of the Customs Declaration validation by PCI

Perform controls by SCI and PCI

Types of controls



Examination of Customs Declaration and of **Supporting Documents**



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).

62 **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. There is no communication of those documents from SCI to PCI.

4



PCI performs physical controls and records the results.

5



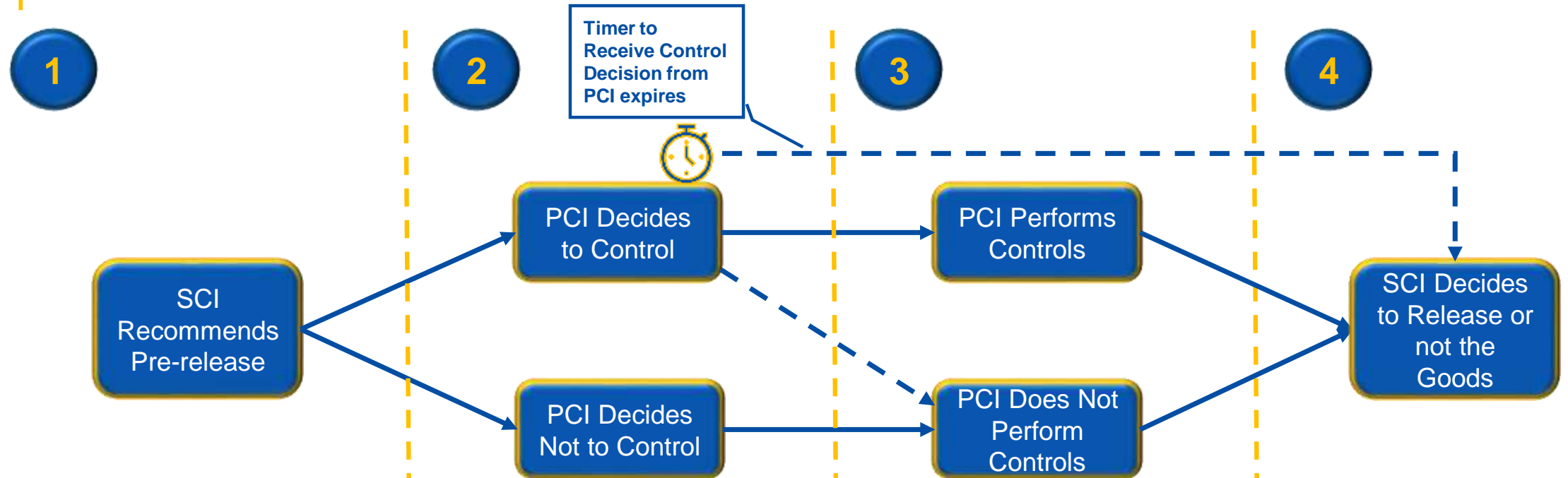
SCI is notified about the physical control results (IE441).

6



SCI notifies Declarant about the physical control results (IE444).

SCI & PCI Decisions - Pre-release notification



SCI recommends **pre-release** to PCI or **rejects the release** of goods due to unsatisfactory documentary control results.

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 or not.

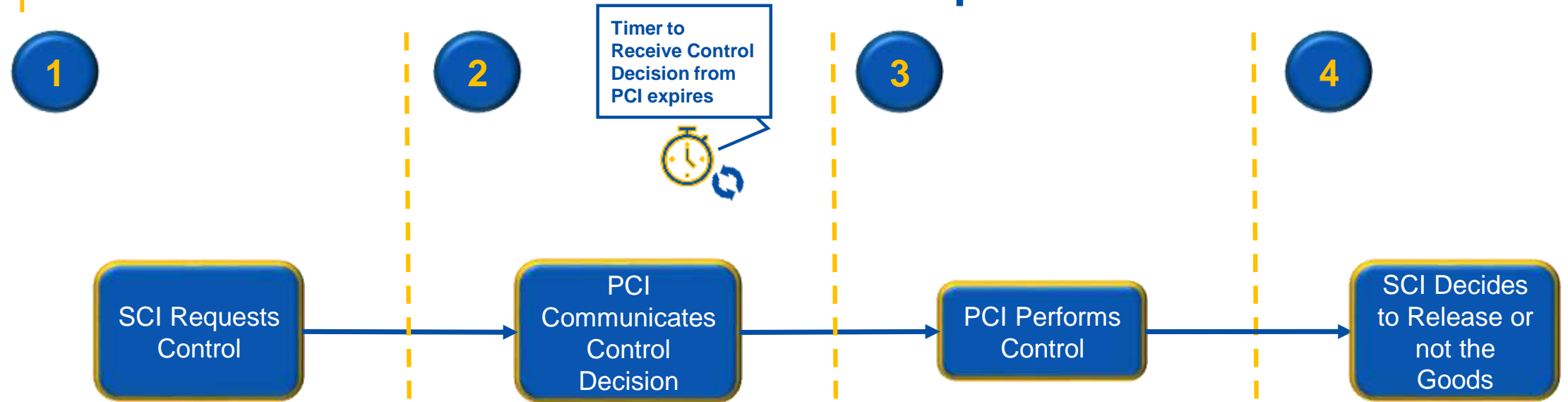
Depending on PCI's decision under step 2, **control of goods** is performed or not.

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



SCI requests from PCI to **perform physical controls** or **rejects the release** of goods due to unsatisfactory documentary control results.

PCI communicates its control decision to SCI with IE445.

If Timer Awaiting the Control Decision from PCI **expires**, it is restarted as many times as needed, until the control decision from PCI is received.

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

Final decision on whether goods can be released **is up to SCI**, based on:

- Documentary control results at SCI;
- PCI control decision;
- PCI control result;
- Other information/indication received at SCI (Risk notification, RIF messages, etc.);
- Fulfilment of conditions for placing goods under procedure concerned;
- The amount of import duty and if other charges are secured/paid.



The case in which PCI is not able to 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:

Prior to SCI Documentary Control	In case SCI decides to request documents needed during SCI documentary controls
Prior to 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 .

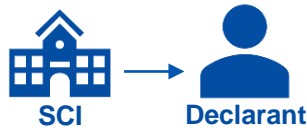
Control Decision - Timer



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.

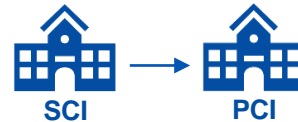
Key Information Exchanges

Import Control Decision Notification (IE460)



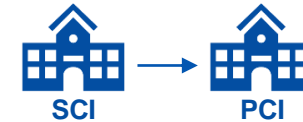
- Requests documents needed by SCI for documentary controls
- Requests documents needed during PCI physical controls
- Notifies Declarant for control decision

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)



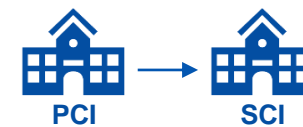
- Notifies Declarant about control results after physical examination

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.

If SCI identifies that additional documents are required



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



Declarant provides the additional documents to SCI (IE446).

If PCI identifies that additional documents are required



PCI requests additional documents from SCI (IE453).



SCI sends the additional documents to PCI (IE469).



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



Declarant provides the additional documents to SCI (IE446).

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)

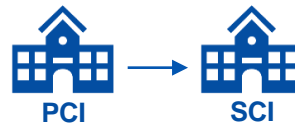
Key Information Exchanges

Import Control Decision Notification (IE460)



- Notifies Declarant of customs authorities' intention **to perform controls**
- Sent unless it may **jeopardise** the controls or their results

Request Additional Documents Notification (IE453)



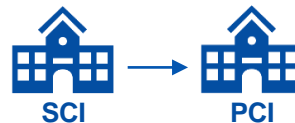
- Requests for **additional documents** from SCI

Provide Supporting Documents (IE446)



- Provides **supporting documents** to SCI

Provide Additional Documents to PCI (IE469)



- Provides **additional documents** to PCI

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”, the CCI system identifies if customs duties’ payment is secured by SCI and VAT by PCI.

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

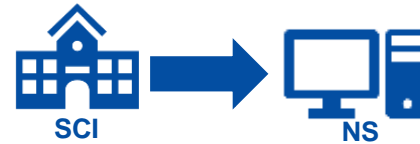


1



SCI checks the status of Customs Declaration. It is identified that 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

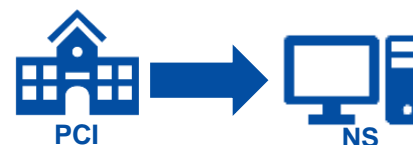


1



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 (IE460).



PCI performs the sampling examination and sends the control results to 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



1



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

2



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

It was identified that the goods will not be released



1



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

2



SCI informs Declarant that the goods will not be released (IE444).

Temporary admission under CCI

Use of Temporary Admission under CCI

The authorisation for the use of TA procedure is always granted by the customs authority of the MS, competent for the place where the goods are to be first use.

The scope of combination of TA procedure with CCI should be limited only to the cases, for which derogations from this are mentioned explicitly in the DA according to Article 250 (2) (c) UCC, when the holder of the authorisation for TA procedure may be a person established in the customs territory of the Union.

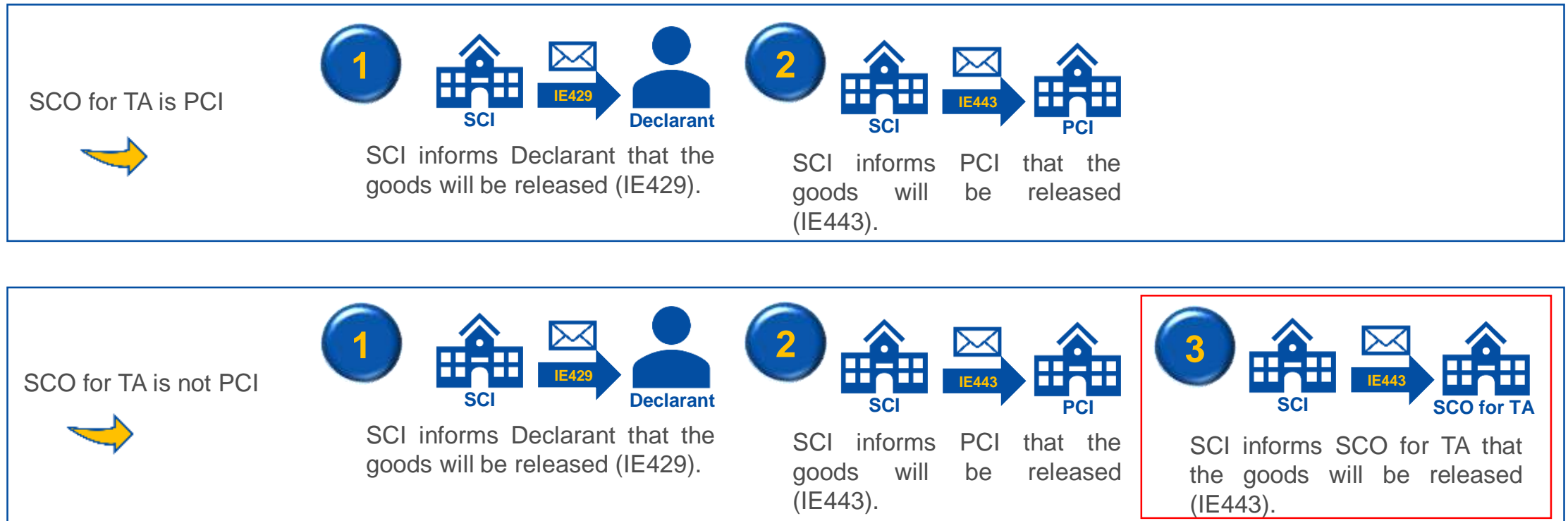
The combination of CCI and TA with partial relief is not possible, because the holder of the procedure and authorisation for TA with partial relief, is always a person established outside EU

The SCO for TA will always be located in the MS of presentation. It can be the same as the PCI but can be another one in the same MS.

The exact period during which the goods may remain under TA is set in the authorisation for TA.

Handle Temporary Admission


For the case of TA, the EO submits a Customs Declaration with Requested Procedure having the value “53”.




Excise goods under CCI

Excise goods under CCI conditions


In case of import of excise goods combined with CCI, the excise formalities take place in the Member State of Presentation, requiring PCI to communicate (via national messages) with EMCS or the National Excise system to manage excise duty suspension.



All messages between PCI and EMCS and/or national excise system are of national matter and no common domain messages are exchanged



The role of the PCI national excise applications/systems is only to provide information requested by the national system such as e-AD data or SEED record data



When the customs declaration includes excise particulars under suspension with procedure codes 07,45, 68, 95, 96 or additional procedure code F06, SCI sends an IE465 to PCI. PCI verifies the intended excise procedure—either movement under EMCS or entry into a tax warehouse—before approving.

Excise goods under CCI

If all the conditions for the release of the excise goods are fulfilled, then PCI records the release decision for excise goods and notifies SCI that goods can be released (IE466).

It was identified that the goods will be released



SCI informs PCI to handle the excise goods (IE465).



PCI informs SCI that the excise goods can be released (IE466).



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



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



In case of placing excise goods under special procedures or release of excise goods for free circulation and release for consumption – pay excise duty, there is no need of message IE465, because there is no excise duty suspension under the excises legislation and there is no need for PCI to check additionally if goods are placed under excise duty suspension or in a tax warehouse.

Customs Declaration for EU goods in the context of trade with special fiscal territories under CCI

Customs Declaration for EU goods in the context of trade with special fiscal territories under CCI conditions

An import declaration can be submitted, dispatched from a special fiscal territory to another part of the customs territory of the Union, which is not a special fiscal territory.

The processing of the customs declaration under CCI for goods to be released in the context of trade with special fiscal territories is the same as in the case of goods imported from third countries.

H5 declaration for goods in the context of trade with special fiscal territories may contain the applicable Procedure codes 40, 42, 61, 63, 95, 96. Additional procedure code to be indicated is F15 “Goods introduced in the context of trade with special fiscal territories.”

The Customs Declaration introducing goods in the context of trade with special fiscal territories covers only goods with Union status meaning that only VAT and/or excise is due which are handled by PCI. SCI will not handle Import duties.

Simplified and Supplementary Declaration

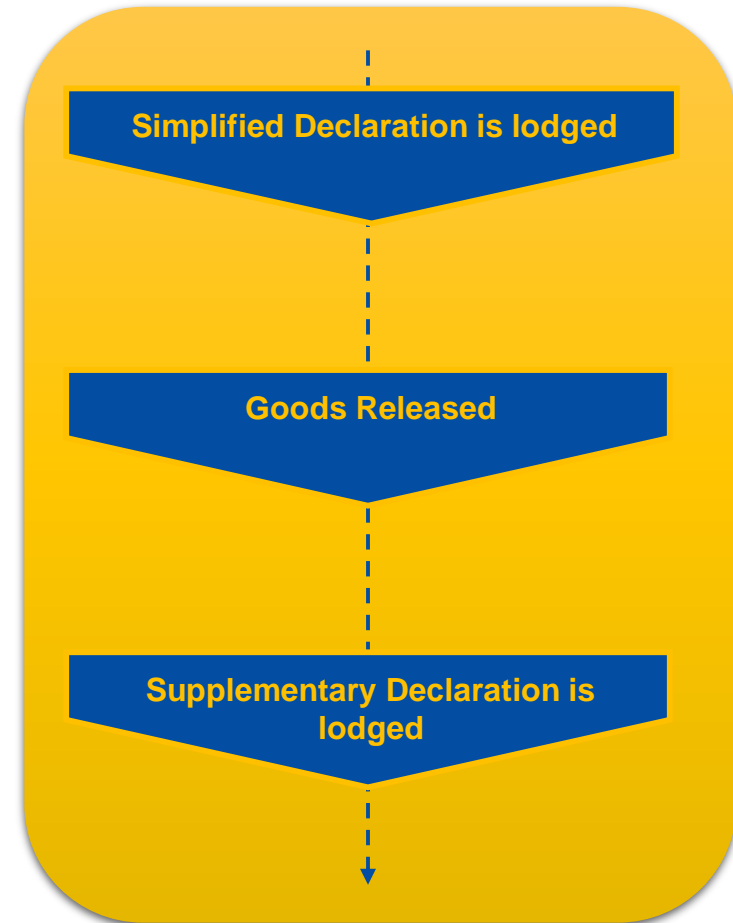
Simplified Declaration

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 always use SD for all his customs operation under the CCI authorisation, which automatically classifies the SD as the one with a regular use and authorisation is required.



Supplementary Declaration nature

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

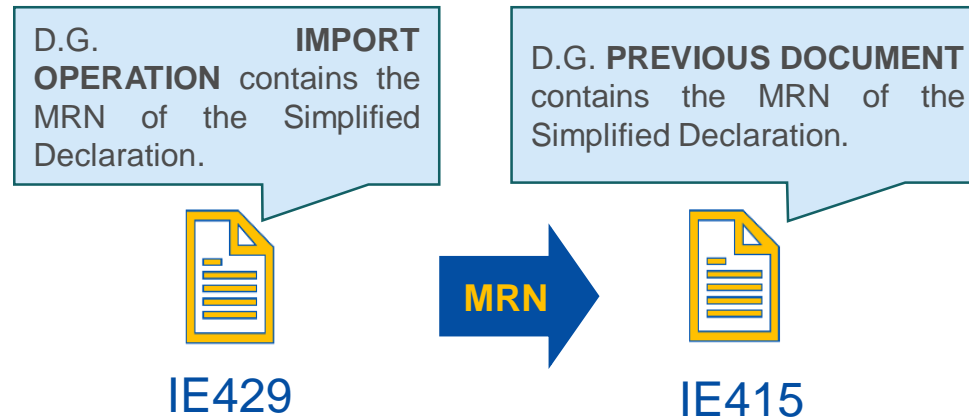
Recapitulative nature


Covers more than one simplified declaration

Submitted 10 days following the end of the period that they cover in which the goods under these SDs have been released (the period should not exceed one calendar month)

Supplementary Declaration with additional declaration type is “Y”

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



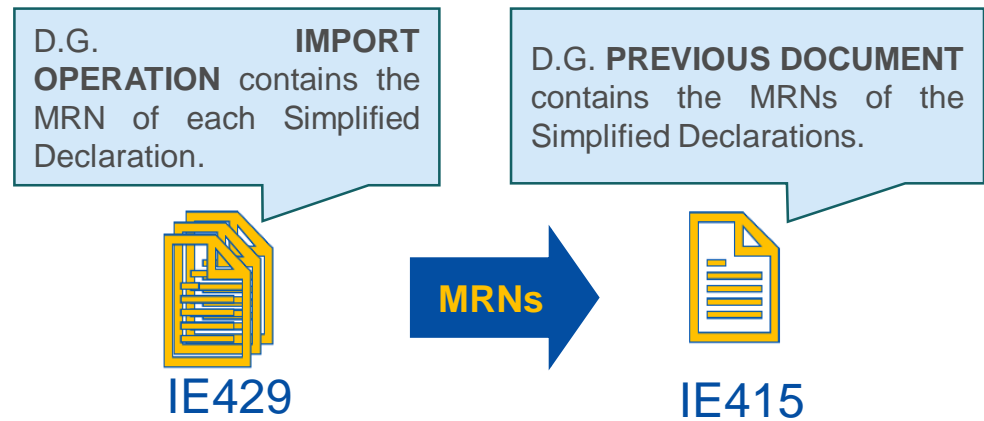
 **LRN verification** is not performed. LRN of Supplementary Declaration might not be same with the one of Simplified Declaration.




*A declaration can be accepted but goods **may be not released**. In this case, a supplementary declaration **is not required**.*

Recapitulative Supplementary Declaration with additional declaration type “U”

Validation verifies that the **MRNs declared as previous document** in the Supplementary Declaration are the MRNs of the simplified declarations under which the goods have been released for the period the recapitulative supplementary declaration cover.




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



Each GS corresponds to a specific simplified declaration.

The MRN of the simplified declaration is declared under D.G. 'Previous document' of the corresponding Goods shipment level of the supplementary declaration.

 *During the period covered by the recapitulative supplementary declaration, goods are released with more than one simplified declaration.*

Supplementary Declaration

Declarant has already submitted (a) Simplified Declaration(s) that is/are 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.

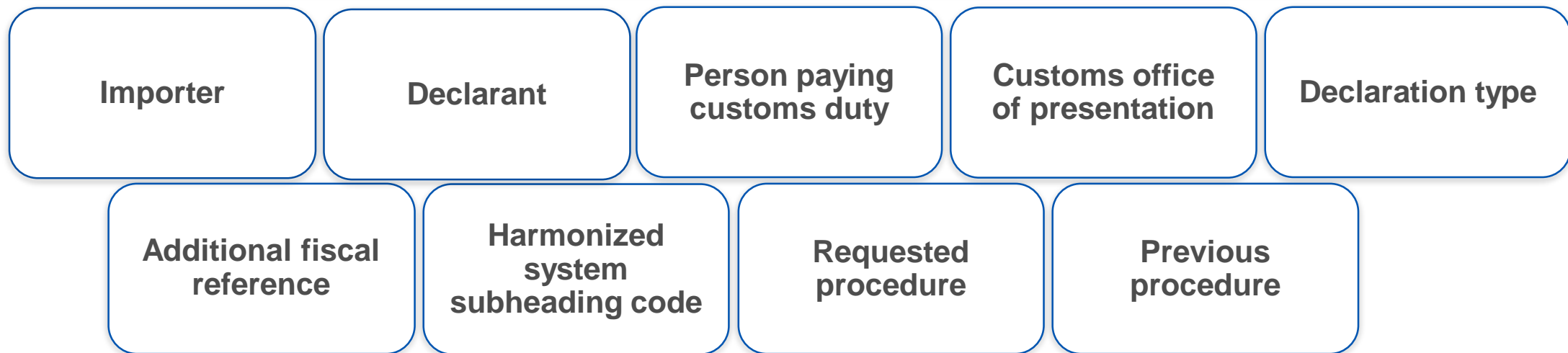
Simplified Declaration(s) and Supplementary Declaration constitute a **single, indivisible instrument** taking effect on the date that the **Simplified Declaration(s) is/are accepted**. Both must be **maintained** in national databases, even after submission of Supplementary Declaration and reconciliation is completed.



Reconciliation of Simplified and Supplementary Declaration (2/2)

In CCI the automatic reconciliation is implemented via Rule R0596.

Matched DEs in Simplified and Supplementary Declaration



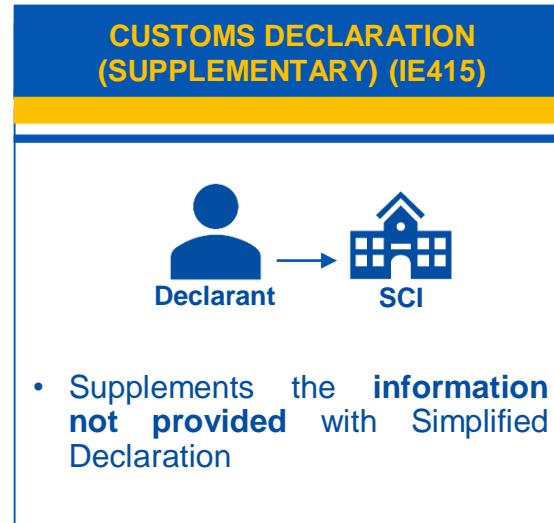
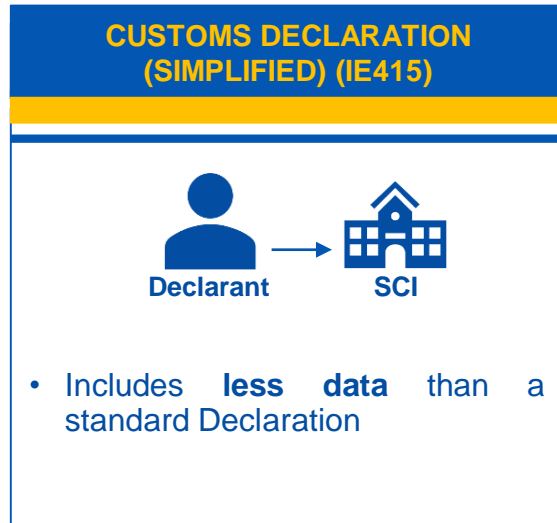
All DEs of SD should be the same in Supplementary Declaration. Exceptions include a difference on D.G. Representative, since Declarant may appoint a Representative for lodging the SD and a different one for lodging the Supplementary Declaration.

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 'Customs Declaration for Import' E_IMP_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/EIDR Authorisation.	Receipt of valid Supplementary Declaration (Receive_IE415).	-	SCI informs the Declarant about the timer expiration (Send_IE431).

Key Information Exchanges




EIDR under CCI


EIDR under CCI



Particulars of customs declaration are at the disposal of the customs authorities in the declarant's electronic system at the time when the customs declaration in the form of an EIDR is lodged.



The data of customs declaration under EIDR is not processed by the CCI system, since it is not submitted and stored there. Data may be stored in different locations and/or different IT-systems accessible by SCI and must allow identifying the audit trail of each operation.



Customs declaration under EIDR (either with PN or PN waiver) can be used for all types of goods. It should be a decision of the MSs whether they would grant a combined authorisation for CCI and EIDR with PN waiver, based on the conducted pre-audits and consultation procedure.

Restrictions for procedures covered under CCI combination with EIDR

All import customs procedures are possible under CCI with EIDR, with restrictions:

EIDR can neither be used for release for free circulation of goods which are exempted from VAT because of an intra-Union dispatch nor for goods which are moved under an excise duty suspension within the EU territory

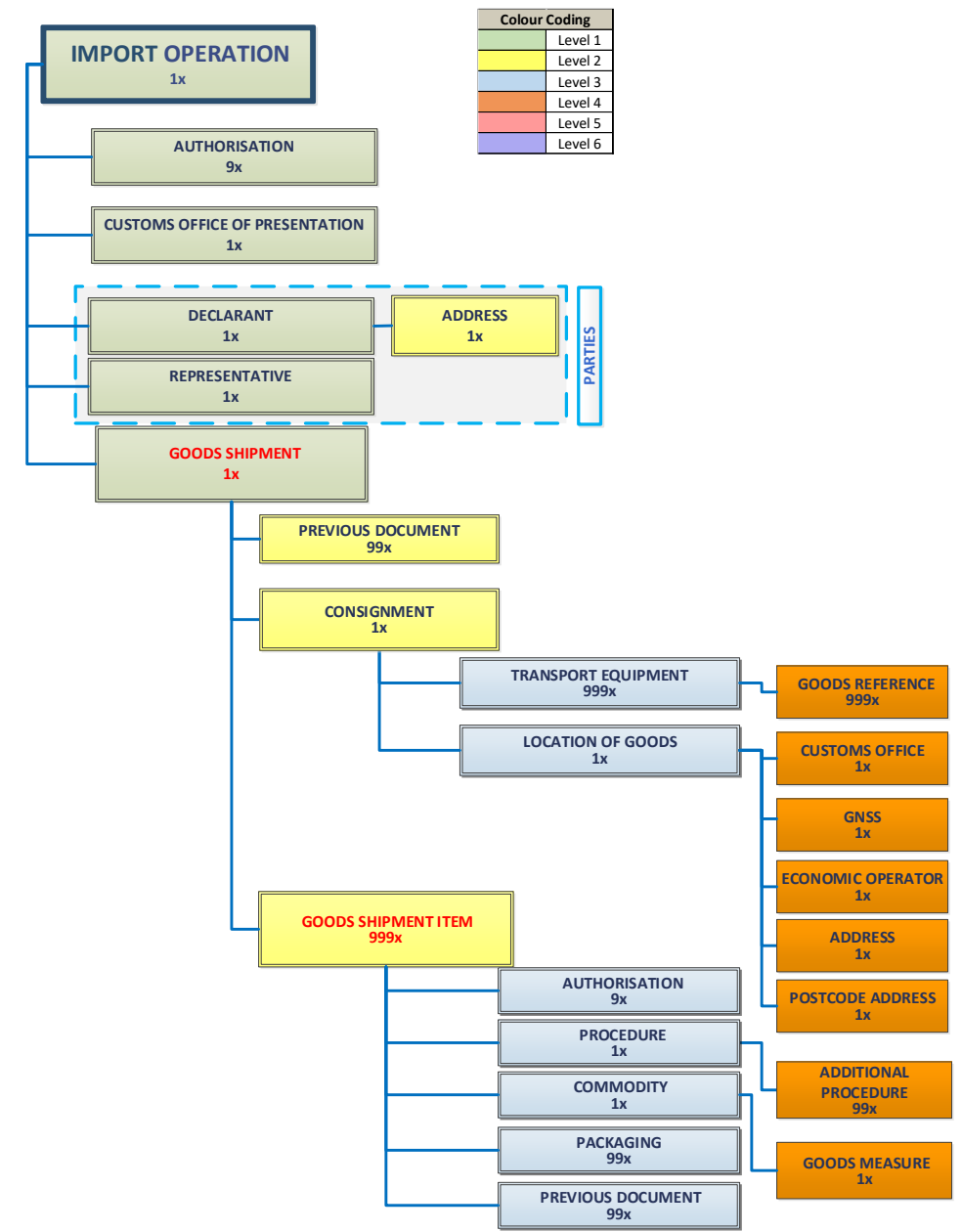
EIDR cannot be used where the customs declaration shall constitute the application for an authorisation for a special procedure for all types of declarations. The authorisation for the use of a special procedures, should be granted in advance to lodge a declaration for SPE

EIDR must not be applied where the customs declaration shall be lodged for inward processing where information has to be exchanged between customs authorities in more than one MS by using an INF, except if the customs authorities, instead of INF, agree on other means of electronic exchange of information

EIDR with Presentation Notification (1/2)

The presentation of the goods aims at informing customs of the arrival and availability of the goods for controls. In the context of EIDR, the presentation of the goods means notification to customs that the goods concerned are at their disposal and are entered in the records

- ✓ The declarant should submit the PN immediately when the particulars are entered in his records, because this is the moment, when the declaration made by EIDR is deemed to be accepted.
- ✓ The declarant is obliged to enter the date of the notification of presentation in the records, which is also the date of acceptance of the customs declaration made by EIDR.
- ✓ The process starts when SCI receives the PN from the Declarant with **IE433**, which is used only for the cases when the customs declaration is made through the EIDR.



EIDR with Presentation Notification (2/2)

In case of a PN for EIDR two timers (the timer for waiting a control decision for EIDR and the timer for awaiting the acknowledgement and the control decision from the PCI) need to be started and monitored by the system.



SCI receives Presentation Notification (IE433) from Declarant by entering into the Declarant's records.



After successful validation of the Presentation Notification, SCI assigns a CRN and notifies PCI (IE458).



PCI validates the Presentation Notification and informs SCI (IE459). In this scenario, the validation results are positive.



The Presentation Notification is recorded and an MRN is assigned to it.



SCI notifies (IE457) the Declarant about the registration of the Presentation Notification.




SCI notifies (IE467) the PCI about the registration of the Presentation Notification.


EIDR with Presentation Notification waiver




Customs authorities may, upon application for EIDR, waive the obligation for the goods to be presented, meaning that no presentation notification has to be sent to customs.



The goods are deemed to have been released at the moment of entry in the declarant's records. The date of release of the goods has to be clearly entered in the declarant's records.



There is no information in the CCI system at the time of release of the goods, and there is no exchange of information between the involved customs offices. The exchange of information will be possible only after the lodgement of the supplementary declaration to the SCI.



Holder of the EIDR authorisation shall ensure that the holder of the authorisation for the operation of temporary storage facilities has the information necessary to prove the end of temporary storage.

EIDR with Presentation Notification waiver conditions


That waiver may be granted where **all** of the following conditions are fulfilled:




Declarant is an authorised economic operator for customs simplifications



Nature and flow of the goods concerned are known by the customs authority



SCI has access to all the information it considers necessary to enable it, to exercise its right to examine the goods should the need arise



At the time of the entry into the records, the goods are no longer subject to prohibitions or restrictions, except where otherwise provided in the authorisation

EIDR with Presentation Notification waiver – request for Presentation Notification

For customs supervision, SCI can request the Presentation Notification for certain period or for certain kind of goods, because the customs authorities have identified a new serious financial risk for the EIDR. The period for requesting PN can be set as an attribute in the control plan to the authorization.



SCI sends a notification (IE463) to PCI for the time period during which the Declarant should submit the presentation notification (IE433)



PCI sends to SCI the acknowledgement for the time period for the presentation notification submission (IE464).



SCI sends a notification to Declarant for the time period for the presentation notification submission (IE462).



The automated processing of the control plan is out of the scope of CCI Phase 2, as the analysis shows this would be impossible to be handled through an IT system. Therefore, the registering of the period for request PN in the CCI system is a manual task.

EIDR – Perform controls by SCI and PCI (1/2)

In case of EIDR the declaration data is only in the Trader's system, while in the CCI system only the PN data is available. In case the declaration data is needed for the purpose of control of goods, the SCI should have access to this data, because according to Article 182 of UCC, authorisation for EIDR is granted only if the particulars of that declaration are at the disposal of the customs authorities in the declarant's electronic system at the time when the Customs Declaration in the form of EIDR is lodged

i

When the Declarant submits a PN in the context of EIDR, the PN does not contain the DG Supporting documents. SCI should be able to identify which documents to control as they are declared in the declarant's records, and SCI should have access to the system of the declarant

i

The PCI performs its own risk analysis for national purposes and also can decide that controls of goods is needed at PCI. Then PCI informs the SCI (IE445) about the controls to be performed (if any). During the actual control PCI may requests additional documents for the purpose of control of the goods by sending an IE453 notification to the SCI

EIDR – Perform controls by SCI and PCI (2/2)

Time limits, before goods under EIDR and CCI are deemed to be released:

In case of a PN for EIDR two timers: the **timer for waiting a control decision for EIDR** and the **timer for awaiting the control decision from the PCI** are started, and monitored by the system

The one for waiting a control decision for EIDR always should be longer to avoid the situation where the timer for the control decision expires before SCI receives the Control Decision from PCI, since in this case, goods are deemed to be released, and SCI should immediately record the release decision

The time-limit for the timer awaiting the control decision for EIDR is always set in the authorisation for EIDR with PN according to footnote 13 of Annex A-DA




Since both timers should be respected by SCI's system, it's not possible for SCI to proceed automatically with the release of the goods in case only the timer for awaiting the control decision from the PCI is expired





The SCI system should wait also the expiration of the timer T_Awaiting_EIDR in order to proceed with the release of the goods. Furthermore, this should be an automated process (no need of human intervention) and a matter of difference of several minutes between the expirations of both timers

Supplementary Declaration under EIDR (1/5)

When the customs declaration is lodged in the form of an entry in the declarant's records, and the goods have been released, a Supplementary Declaration is required in order to provide all the data. The declarant should provide the supplementary Customs Declaration, which in case of EIDR can be also of general, periodic or recapitulative type, within a time limit

 **General:** A supplementary declaration covering one EIDR, submitted 10 days from the release of the goods under EIDR

 **Periodic:** A supplementary declaration covering one EIDR, by the same Declarant, submitted 10 days following the end of the period that they cover in which the goods under this EIDR have been released

 **Recapitulative:** A supplementary declaration covering more than one EIDR, submitted 10 days following the end of the period that they cover in which the goods under the EIDRs have been released. It should cover all the EIDR of this period

Supplementary Declaration under EIDR (2/5)

The recapitulative supplementary declaration has more than one GS levels and each of them corresponds to a specific PN in case of EIDR, under which the goods have been released, during the period covered

Most of the parties, like exporter, seller, buyer are situated at GS level and if they are different in the simplified declarations or EIDR, they can be covered by one supplementary declaration

If the importer is the holder of the CCI authorisation (and of the authorisation for the use of EIDR) there is no problem to lodge only 1 supplementary recapitulative declaration for the period covered

If the timer for awaiting the supplementary declaration expires, then the CCI system at SCI automatically records the time expiry and notifies the declarant that the timer for lodgement of supplementary declaration is expired (IE431)



In case of PN waiver there is no timer for lodging a supplementary declaration since the Declarant has not submitted any presentation notification(s)

Supplementary Declaration under EIDR (3/5)

There is a time limit for lodging the supplementary declaration which is set in the authorisation for EIDR with PN waiver. This time limit should be monitored by the SCI through regular and appropriate post-audit which is out of scope of CCI system

When the Supplementary Customs Declaration is received, it is validated semantically, syntactically and business wise. The system automatically reconciles the Customs declaration and performs the calculation of the customs debt

The CCI system at SCI checks the authorisation for EIDR in order to identify whether the supplementary declaration is lodged in the context of EIDR with PN (one or more PNs have been submitted) or in the context of EIDR with PN waiver (no PNs submitted)



In case of recapitulative supplementary declaration, the system should also check if the PNs submitted are covered by the same authorisation for EIDR, which was lodged during the period that the recapitulative supplementary declaration was declared. If not, the supplementary declaration should be rejected



In case of PN waiver, the system should check whether the customs authorities have requested for temporary presentation notification submission

Supplementary Declaration under EIDR (4/5)

In case of EIDR the declaration data is only in the trader's system, while in the CCI system only the PN data is available, the automatic reconciliation is possible only by matching the data of the supplementary declaration with the data of the PN(s).

In CCI the automatic reconciliation is implemented via a specific rule (R0597), which is applicable in case the additional declaration type is "V" or "Z". This rule lists the respective D.E.s that the CCI automatically matches.

The automated reconciliation should ensure that fiscal compliance, traceability and integrity of the customs debt are maintained and any discrepancies between the EIDR and the relevant supplementary declarations are followed up, as well as should provide reasonable assurance on the completeness and accuracy of the supplementary declaration.



The automated reconciliation of the particulars contained in declarations should be carried out in the national customs clearance systems

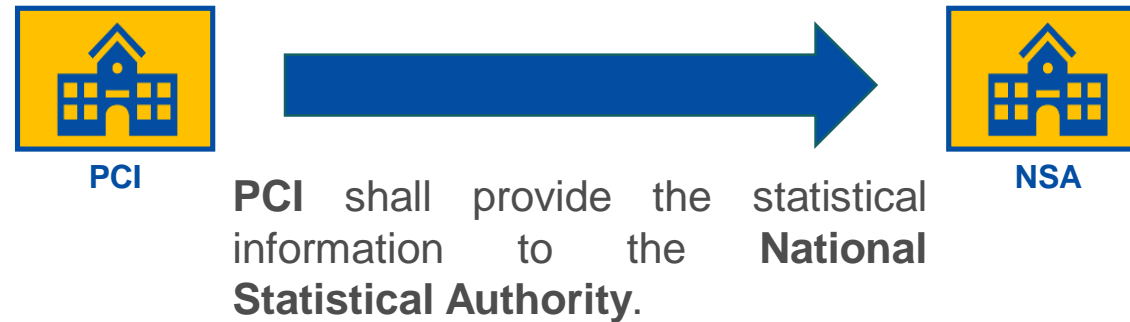
Supplementary Declaration under EIDR (5/5)

A supplementary declaration is not required in any of the following cases:

- ✓ Goods placed under customs warehousing procedure with simplified declaration or with Customs Declaration under EIDR
- ✓ Goods placed under customs warehousing with standard declaration declared for temporary admission with EIDR, discharging the customs warehousing and **the holder of the authorisation for both special procedures is the same person**
- ✓ Goods placed under inward processing or temporary admission with a standard declaration, or a supplementary declaration is lodged for them, declared for temporary admission with EIDR, discharging the first special procedure and **the holder of the authorisation of the first and subsequent special procedure is the same person**
- ✓ Goods placed under customs warehousing procedure with simplified declaration or with Customs Declaration under EIDR, declared for temporary admission with simplified Customs Declaration or EIDR, discharging the customs warehouse procedure, and **the holder of the authorisation of the first and subsequent special procedure is the same person or not**, as for goods placed under a customs warehousing procedure no supplementary declaration is required

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 in CCI, for 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 sent 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 a 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 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**.

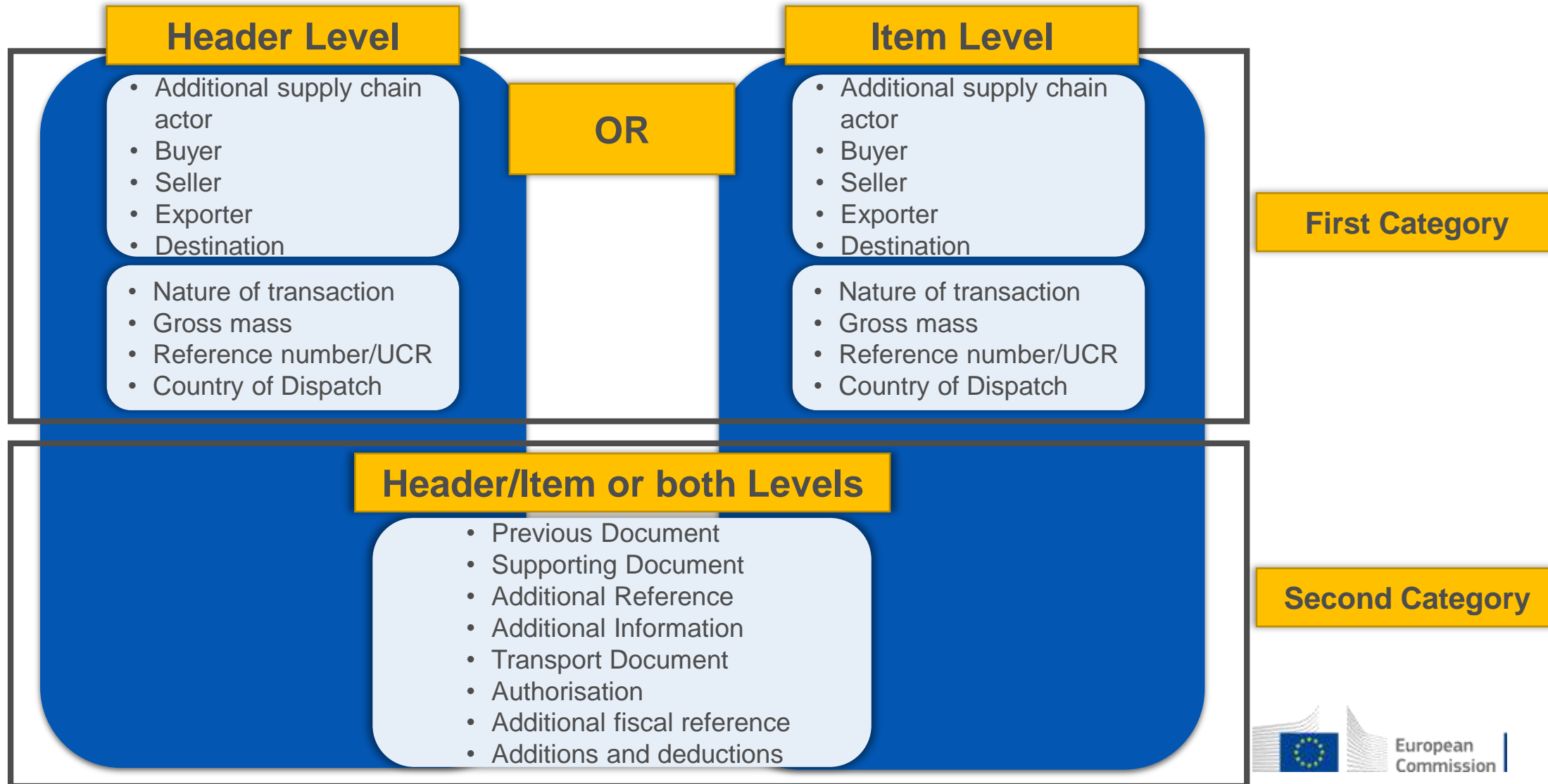
When information is common for all declared GS Items, it should be reported on Header level and not on Item level.

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.

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)

Generally, D.G. 'Previous Documents' refer to the temporary storage declaration or to the declaration concerning the previous customs procedures (CL214).

In case the given previous document concerns all goods items of the declaration, it can be indicated in D.G. 'Previous Document' at Goods Shipment Item level, otherwise, it should be indicated in the same D.G. 'Previous Document' existing at goods item level.

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

Goods Shipment D.G. Previous Document

Type
Reference number

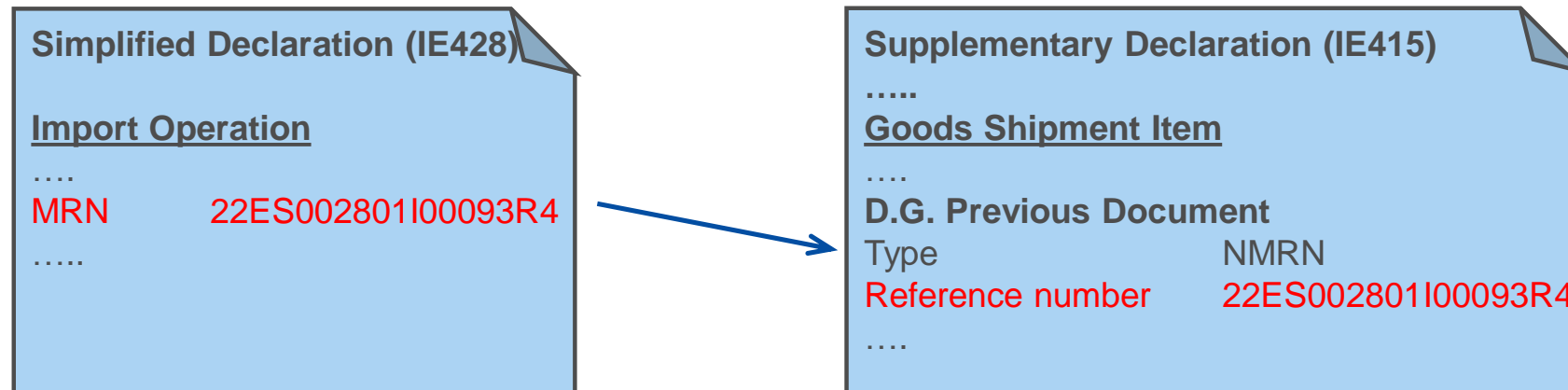
Goods Shipment Item D.G. Previous Document

Type
Reference number
Type of packages
Number of packages
Measurement unit and qualifier
Quantity
Goods item identifier

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

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 `NMRN`) in supplementary declaration.



The usage of D.G. Previous Document is also used in following cases:

- End of temporary storage for Non-union goods by placing them under import customs procedure under CCI*
- Discharge of special procedure*

Supporting Document

Supporting documents are the ones **required** for **application of the provisions** governing the **customs procedure** for which **goods are declared** (Article 163(1) UCC). These documents should be declared in Customs Declaration under D.G. **Supporting Document** with the related codes in **CL213**. D.G. **Supporting Document** has different **structure** in **Shipment** and **Item** levels respectively:

Goods Shipment

D.G. Supporting Document

Type
Reference number
Document line item number
Issuing authority name
Date of validity

Goods Shipment Item

D.G. Supporting Document

Type
Reference number
Document line item number
Issuing authority name
Date of validity
Measurement unit and qualifier
Quantity
Currency
Amount

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

Transport Document

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

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 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, where authorisation reference number includes 'SDE'

In case of EIDR under CCI, D.G Authorisation in the PN and the supplementary declaration under EIDR shall contain at least one valid authorisation to use simplified declaration where the authorisation reference number includes 'EIR'

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
- ✓ 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



'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 AEOC. Three main business cases can be defined, related to Importer/Declarant and Representative:



Indirect Representation



Direct Representation



No Representation

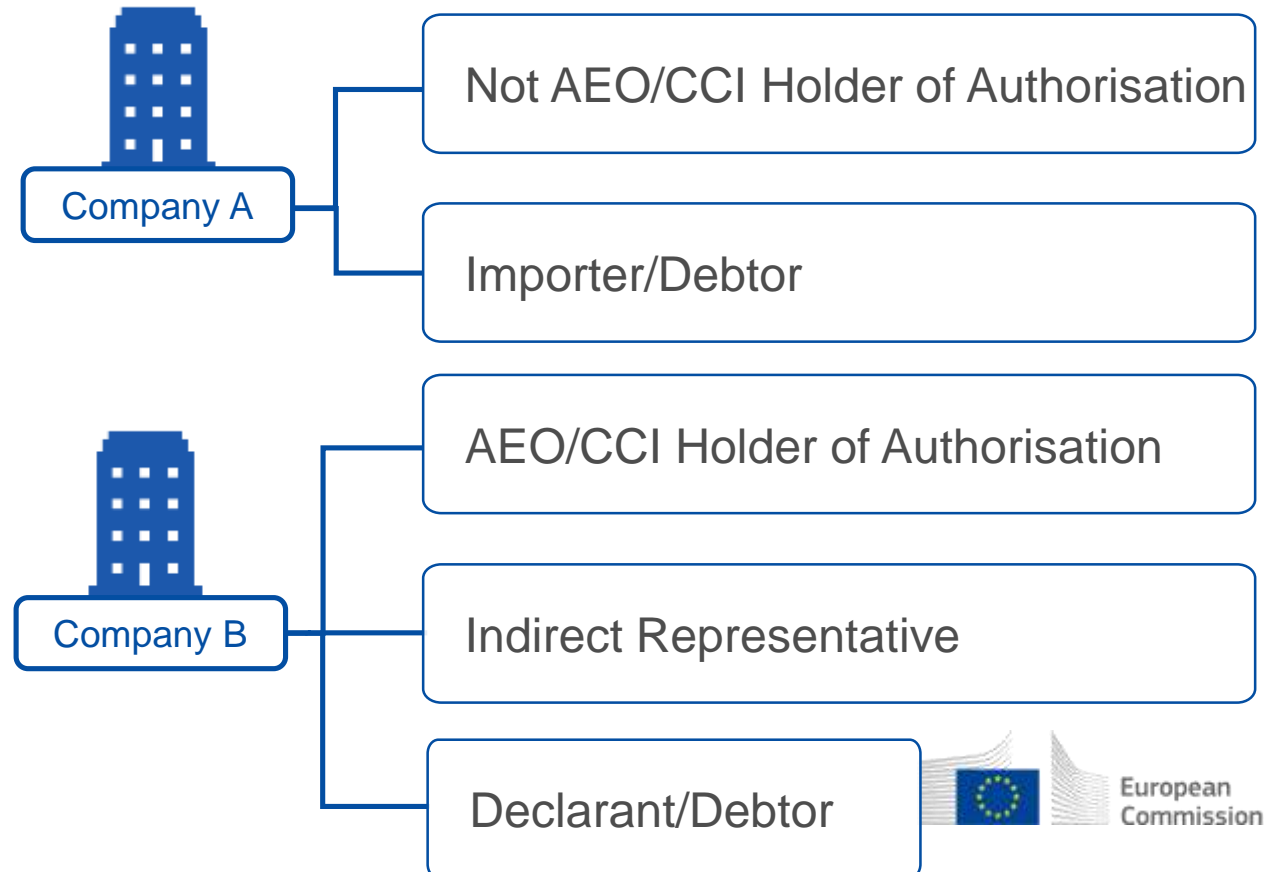
Indirect Representation



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 AEO and not holder of CCI authorisation. To use benefits of CCI system, Company A appoints Company B, who is an AEO/CCI authorization holder, as an Indirect Representative.



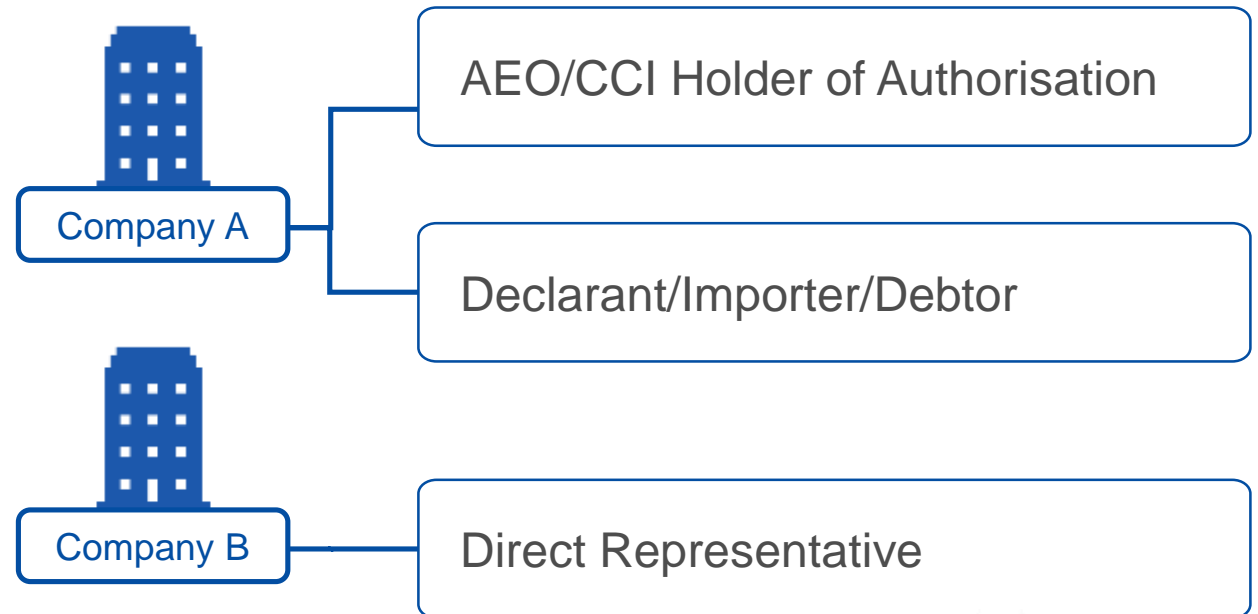
Direct Representation



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.



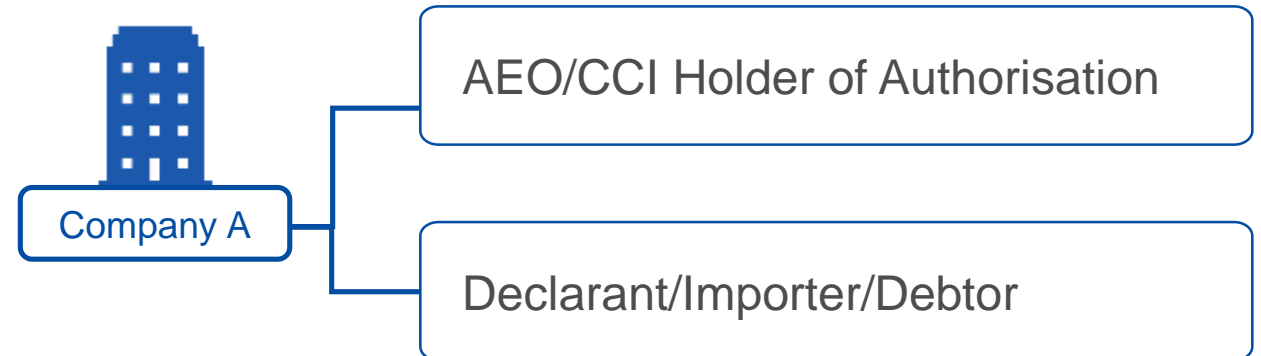
No Representation



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 1 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

i

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.

i

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

Location of goods

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

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

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

Warehouse

D.E. 'Warehouse'



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

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

i

Except `where the declaration of placing of goods under a customs procedure is used to discharge a customs warehousing procedure`.

Country of dispatch

Usage of D.E. 'Country of dispatch'

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



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



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



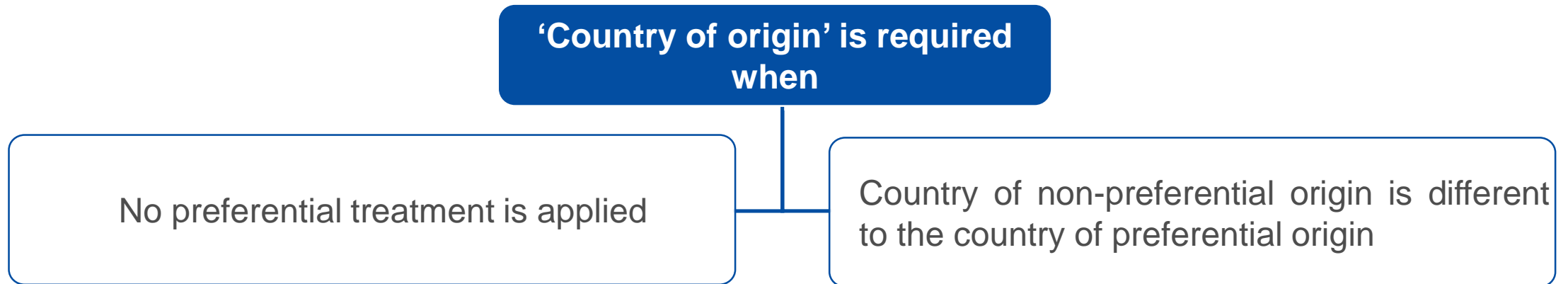
Commercial transaction covers any transaction which either changes the nature of the goods (e.g., processing) or which has effect on who is (to become) owner of the goods. Any action of handling the goods to preserve them or to rearrange their transport must not be considered.



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

Country of origin

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



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

Country of preferential origin

D.E. 'Country of preferential origin'

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

TARIC Validation

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

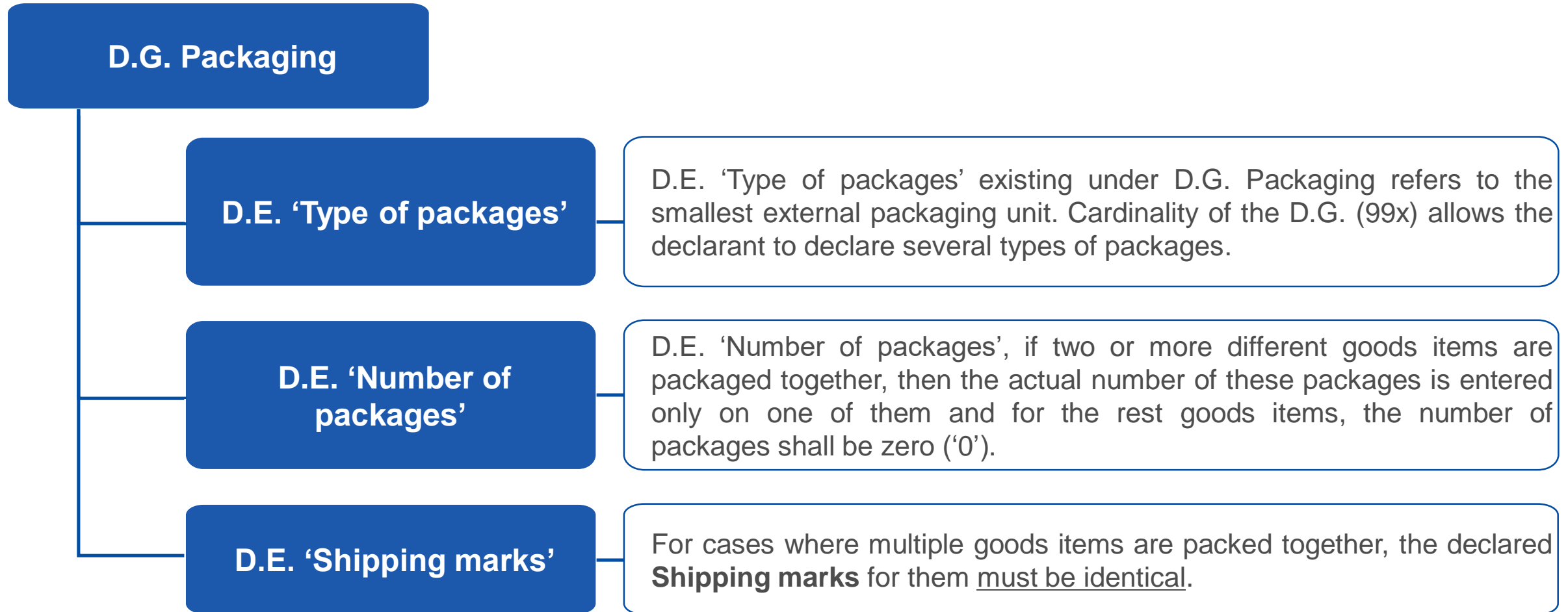


Required if a preferential treatment based on the origin of the goods is requested in D.E. Preference, where the first digit of the respectful codes is 2 or 3.



Can be omitted in simplified declaration, where conditions prescribed in authorisation for use of simplified declaration allow MS to defer the collection of this D.E. in supplementary declaration.

'Type of packages' and 'Shipping marks'



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 will be calculated by MS system on behalf of Eos 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 shall be in principle that of the place where the applicant's main accounts for customs purposes are held.

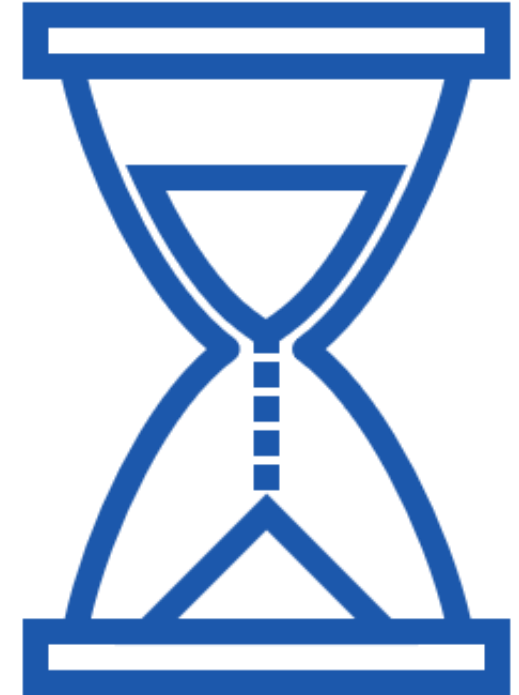
To submit an application an EO has to:

- ✓ **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.



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

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The date of acceptance is the date of submission of the application or additional information, if requested.

Consultation Procedure Before Issuing CCI Authorisation

1



Economic Operator submits an **application** to the concerned Customs Authorities in order to grant a **CCI Authorisation**.

2



Consultation Procedure is carried out between involved customs administrations, 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**.



AEO

Authorisation is granted
The applicant for the authorisation is an **Authorised Economic Operator for Customs Simplifications (AEOC)**.

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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 authorization 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 EIDR for which CC will be used, to be granted beforehand or simultaneously

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

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

Use of CCI Authorisation in Combination with other Authorisations

A CCI authorisation can be combined with:

- ✓ An authorisation for EIDR or an authorisation for the use of simplified declaration. The holder of both authorisations should be one and the same. The SCI indicated in both authorisations should be also one and the same
- ✓ An authorisation for end-use or authorisation for inward processing, or authorisation for customs warehousing, or authorisation for the use of temporary admission procedure

DIs to be aligned between CCI authorisation and special procedure authorisations:

- ✓ Customs Office of Placement: at least one customs office of placement, specified in the authorisation for the use of the special procedure, should be the same as SCI
- ✓ Supervising Customs Office: it is recommended that SCI is also SCI for the special procedure.



This is not possible for special procedure temporary admission, which is granted by the customs authority of the MS. The authorising MS for CCI and TA authorisation, will always be different.


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The holder of the CCI authorisation should be also the holder for End use, IP authorisation, Temporary Admission and Private warehousing authorisation. For all these types of authorisations only the holder of the authorisation can be the holder of the procedure.


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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.

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



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.

Integration Of EU-CSW CERTEX With CCI Processes

Core functionalities in EU CSW-CERTEX



Check Availability – validates the status of the supporting document and returns its content.



It works with LRN or MRN



Check Availability with pre-validation – validates the status of the supporting document, compares the data in the customs declaration with the data in the supporting document and returns its content.



It works with LRN or MRN



Check Availability with quantity reservation – validates the status of the supporting document, compares the data in the customs declaration with the data in the supporting document. If the data match, it performs quantity reservation and returns its content.



It works **only** with MRN

National Integration with EU CSW-CERTEX (1/3)

The MSs integrate their national process by following the next two steps:

1

When an economic operator submits the customs declaration, the Check Availability (either Check Availability or Check Availability with pre-validation) via EU CSW-CERTEX is performed.



This check is done with LRN

The check is **positive**:

Customs declaration gets admitted into the customs system and gets assigned the MRN

The check is **negative**:

The negative validation result is sent to EO, advising to check the declaration

2

After the MRN is assigned [the customs declaration is accepted], and if the quantity management is applicable to this supporting document for this customs procedure, the Check Availability with quantity reservation is performed. This action requires MRN



Under CCI, SCI is responsible for the above two steps.

National Integration with EU CSW-CERTEX (2/3)



Under CCI, the declarant can submit an amendment request to the SCI with message IE413 in the time between the declaration acceptance and the release for import, only when the movement state is “Accepted”. In all other states, the amendment request will be rejected




Under CCI, when the movement is under status “Goods Released”, an amendment of the customs declaration is possible. When the customs declaration is amended after the goods covered by it were already released, the consumed quantity (the written off quantities) from the supporting document must be updated, if the amendment affects data elements relevant for the writing off



This situation should be handled by the customs officer at SCI, sending an Intervention Message (IES006 MS Intervention Message), with the Intervention Type set to ‘Amend write-off’ and specifying the updated goods information.

National Integration with EU CSW-CERTEX (3/3)

 Under CCI it is possible a customs declaration to be invalidated, after goods are released if the legal requirements of Article 174 UCC are met. When the customs declaration is invalidated after the goods were already released and writing off is completed in certificate handled by EU CSW-CERTEX, the consumed quantity must be freed to become available again



This should be done by the customs officer at SCI, sending the IES006 MS Intervention Message with the D.E. Intervention Type set on 'Delete write-off'

Write-off process of the different line numbers in one certificate handled by EU CSW-CERTEX

To write off supporting document/certificate which has four lines, but the TARIC code for them is just one it is needed to point the four lines and repeat four times the write-off, instead of writing off the whole certificate in one step. EOs indicate the document line-item number. CSW-CERTEX supports two approaches:


The EO lodges the customs declaration by splitting the goods items on the MRN into several lines to exactly match the Document Line Item Numbers from the supporting document. EO indicates one Document Line Item Number from the Supporting Document, which is subsequently passed to EU CSW-CERTEX via IES001. Write-off is done based on the line number.

When one goods item number on the MRN refers to more than one Document Line Item Number on supporting document, the EO leaves the Document Line Item Number blank. The algorithm designed in EU CSW-CERTEX and Partner DG systems will try to match the consignments based on CN code.


Post-Audit Controls On The Declarations Under CCI

Post-Audit Controls On The Declarations Under CCI (1/2)


Generally, the activities under the post controls and post audits checks are out of scope of CCI system.



The SCI has the leading role, since one of its main responsibilities is to supervise the placing of goods under the import customs procedure concerned. The MS of the SCI is the main contact point for the authorisation holder



If needed the PCI can support SCI during the post audit control activities. The communication between SCI and PCI during these activities is not supported by CCI system and should be carried out by other means



In cases, where based on the control findings of the post controls after the release of goods, there is a need to update the Customs Declaration. This will be done by the SCI and the Declarant, and it will be performed on a national level

Post-Audit Controls On The Declarations Under CCI (2/2)

SCI may ask the declarant to request an amendment of the customs declaration according to the control findings from customs, but the declarant is not obliged to submit such a request:

- ✓ If the declarant agrees with the control finding and submits an amendment request, the corrected/amended customs declaration will be communicated from SCI to PCI and this will be handled via the process - Amendment after release of goods
- ✓ If the declarant doesn't agree to submit an amendment request, the SCI has the obligation according to Article 243(3) UCC-IA to reflect in the CCI system the findings of the customs authorities and, if such findings reflected facts different from the ones shown in the customs declaration, customs must take the pertinent legal measures stemming from such findings



The SCI shall establish and record the correct values, to be taken into account for the purposes of calculating the amount of import duty and other charges on the goods. The correct values will be included in DG CONTROL DETAILS/DE Corrected value.

Formalities/Processes out of scope of CCI 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 Article 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

Article 171 UCC provides that **lodging a customs declaration** prior to the expected presentation of the goods is a possibility for the 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 14/10/2024	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 11/03/2024	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

Questions

Thank you



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