

DES OPPORTUNITÉS À L'INTERNATIONAL

RÉSEAU INTERNATIONAL DE LA DOUANE

VALIDATION

PROTÉGER LES CITOYENS ET L'ENVIRONNEMENT

RECHERCHE

ACCOMPAGNER LES ACTEURS DU COMMERCE MONDIAL

PARTICIPER AU FINANCEMENT DES SERVICES PUBLICS

LES ENTREPRISES AU COEUR DES PRIORITÉS DE LA DOUANE

DOUANES & DROITS INDIRECTS

CUSTOMS CLEARANCE IN FRANCE The new Union Customs Code



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The main changes under the UCC



The main changes under the UCC

1. Main changes

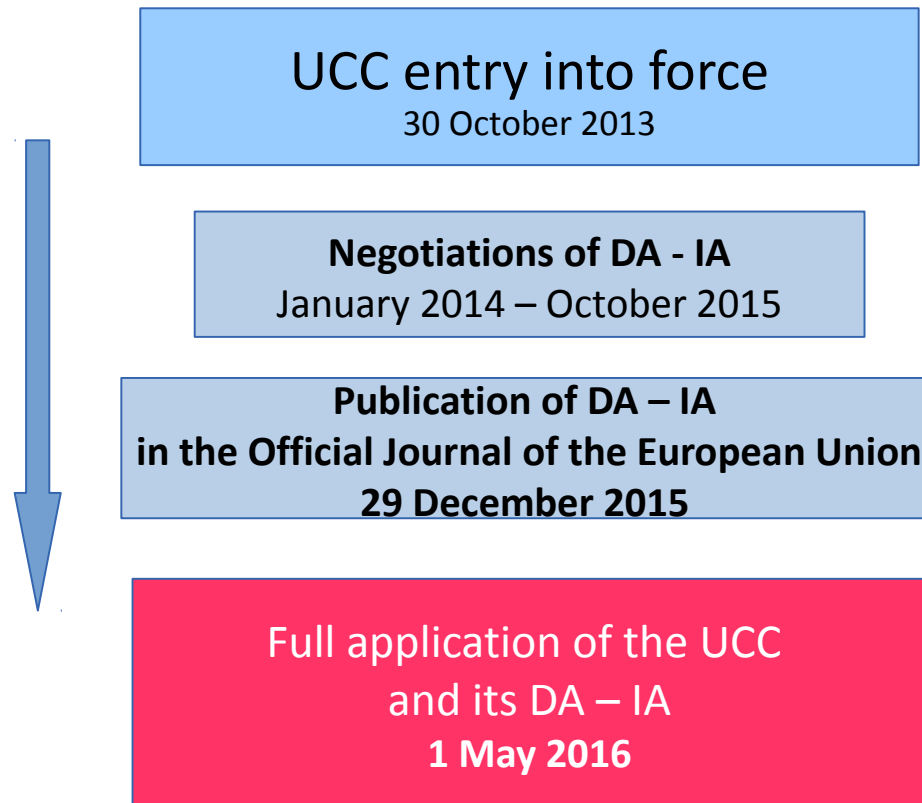
2. A transitional period

3. Towards 100% paperless customs procedures

1.

The main changes under the UCC

Timeline



ENS and Temporary storage

- The Entry Summary Declaration (ENS): Changes expected for 2020, when ICS 2 becomes operational
 - The introduction of **multiple filing** when filling out the ENS
 - The possibility to file a **customs, transit or temporary storage declaration** instead of an ENS.
- Goods can be held in temporary storage for a maximum of 90 days, regardless of the means of transport used.

More standardised management of binding information

- The timelines for issuance and validity are standardised for BTIs and BOIs:
 - **120 days for issuance**
 - **Three years' validity**
- Nevertheless, within the framework of AFNOR (the French standardisation) certification of the BTI Group's "service quality", French Customs undertakes to respect the 70-day timeframe for issuing BTIs, and the maximum 2-day time-limit for determination of eligibility.
- Issued BTIs and BOIs will now have to be referred to in import declarations

Transit and procedures with economic impact become “special procedures”

The special procedures cover:

- **Transit**
- **The former “procedures with economic impact”** divided into three main categories:
 - **Storage**: customs warehousing and free zones
 - **Specific use**: temporary admission and end-use
 - **Processing**: inward and outward processing

Changes concerning guarantees

- Alignment of customs guarantee with transit provisions – concept of individual and comprehensive guarantees
- Introduction of a **“comprehensive guarantee”** for all the **special procedures and temporary storage**, enabling several transactions to be covered:
 - It will be granted subject to **conditions**
 - In some cases, operators may be authorised to use a **comprehensive guarantee with a reduced amount or to have a guarantee waiver**

Other simplifications...

- There are many other simplifications related to the status of AEO or some AEO criteria : they will be addressed at the second roundtable.
- Some of these measures will be adapted nationally. This includes **centralised clearance** which is implemented in France since the 1st of May 2016.

2.

A transitional period

An administrative transition

- As from 1 May 2016, there will be a **three-year transitional period** to allow all the customs authorisations issued under the CCC and the CCIP **to be maintained and to be gradually reassessed until the 1st of May 2019**
- Provisions on the legal transition are set out in **Title IX of the DA and IA and in Annex 90 to the DA**

An administrative transition

- With some exceptions, the provisions on the transition differentiate between:
 - Authorisations issued prior to 1 May 2016 **with limited validity** that shall remain in force until the end of their validity period or until 1 May 2019, whichever date is earlier
 - Authorisations issued prior to 1 May 2016 **without limited validity** that shall remain in force until they are reassessed, in all cases before 1 May 2019

An administrative transition

- Use of authorisations and decisions already in force on 1 May 2016:

=> When the validity of a decision or authorisation extends beyond 1 May 2016, the **conditions** in which it shall be applied, as from that date, are set forth in the UCC and its DA/IA

=> Annex 90 to the DA stipulates the provisions applying to each type of authorisation (Table of correspondence)

An administrative transition

- Example of an authorisation for processing under customs control issued on 1 April 2016:

- The authorisation will remain valid for three years until 1 April 2019

- As from 1 May 2016, **the terms and conditions governing this authorisation** will be those set out in the UCC and its DA/IA for inward processing authorisations

- This procedure shall be discharged pursuant to the UCC and the DA/IA

An IT transition

- The UCC stipulates that **means for the exchange and storage of information, other than electronic data-processing techniques, may be used on a transitional basis, until 31 December 2020 at the latest**, when the electronic systems necessary for the application of the provisions of the Code will be operational.
- This IT transition should allow for **identification of the rules and procedures that will apply until the IT systems relating to the UCC are operational**.
- The provisions for the IT transition (Transitional Delegated Act) were adopted on 18 February 2016.

3. Towards 100% paperless customs procedures

Paperless procedures become the norm

- All exchanges and storage of information (declarations, **applications, decisions**, etc.) between customs authorities and economic operators will be made using electronic data-processing techniques.
- **Common data requirements** are drawn up.
- There are **strictly regulated derogations** to this principle.

UCC impact on IT systems

- The Commission set up a working group to examine the impact of the update of legislation on national systems as regards **IT developments or changes** (to data, project inter-dependence, etc.).
- The results of this group's work will be factored into:
 - The revision of the Electronic Customs Multi-Annual Strategic Plan (28 projects)
 - The revision of the UCC Work Programme (17 projects)
 - The IT transition

The MASP: Multi-Annual Strategic Plan

- The MASP allows for effective and consistent management of IT projects by setting down a strategic framework and milestones.
- It is revised annually by drawing on recommendations from Member States' experts and consultations with operators' representatives (**Trade Contact Group**).
- Projects may be:
 - Centralised
 - Hybrid
 - National

Paperless customs decisions

The Customs Decisions project

- This encompasses **22 customs decisions** including transit, Proof of Union Status, temporary storage, centralised clearance, special procedures, etc.
- The national (one Member State) and european (several Member States) level of decisions is differentiated.
- For France, **these decisions will be processed by the SOPRANO application** which already provides paperless processes for applications for customs procedures with economic impact, BTIs and AEO status.

AEO, the main key of the UCC



AEO, the main key of the UCC

- 1. Confirmed and additional benefits**
- 2. AEO audit in the UCC: a change but not a revolution**

1. Confirmed and additional benefits

Confirmed and additional benefits

Existing benefits maintained in the UCC:



(Article 24 of the Delegated Act)

Fewer physical and document-based controls

Prior notice when a consignment has been selected for physical control

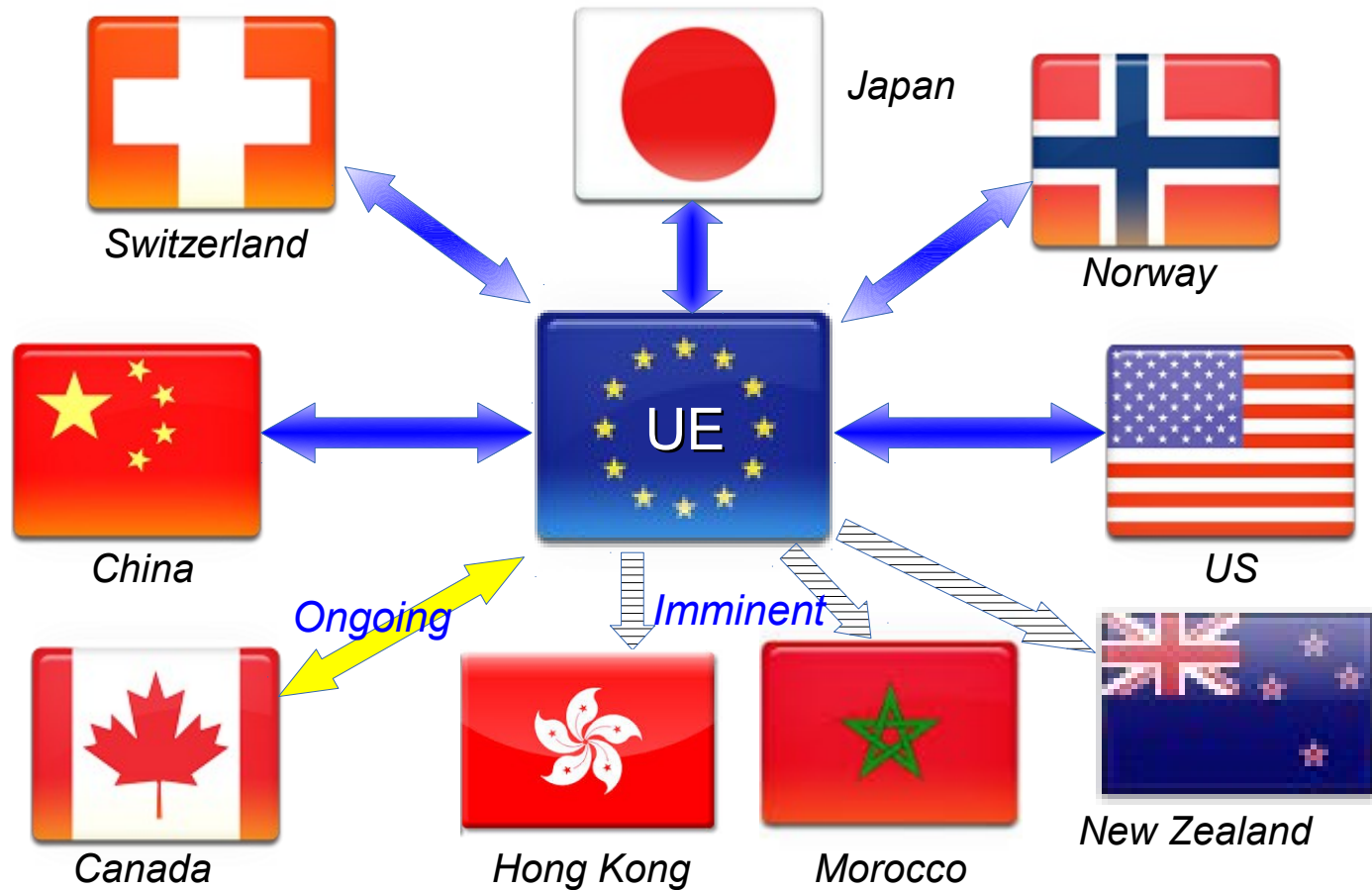
Priority for carrying out controls

Choice of the place of control

Adaptable depending on the type of certificate held

Confirmed and additional benefits

Mutual recognition arrangements



Confirmed and additional benefits

The UCC provides for simplifications for AEOs



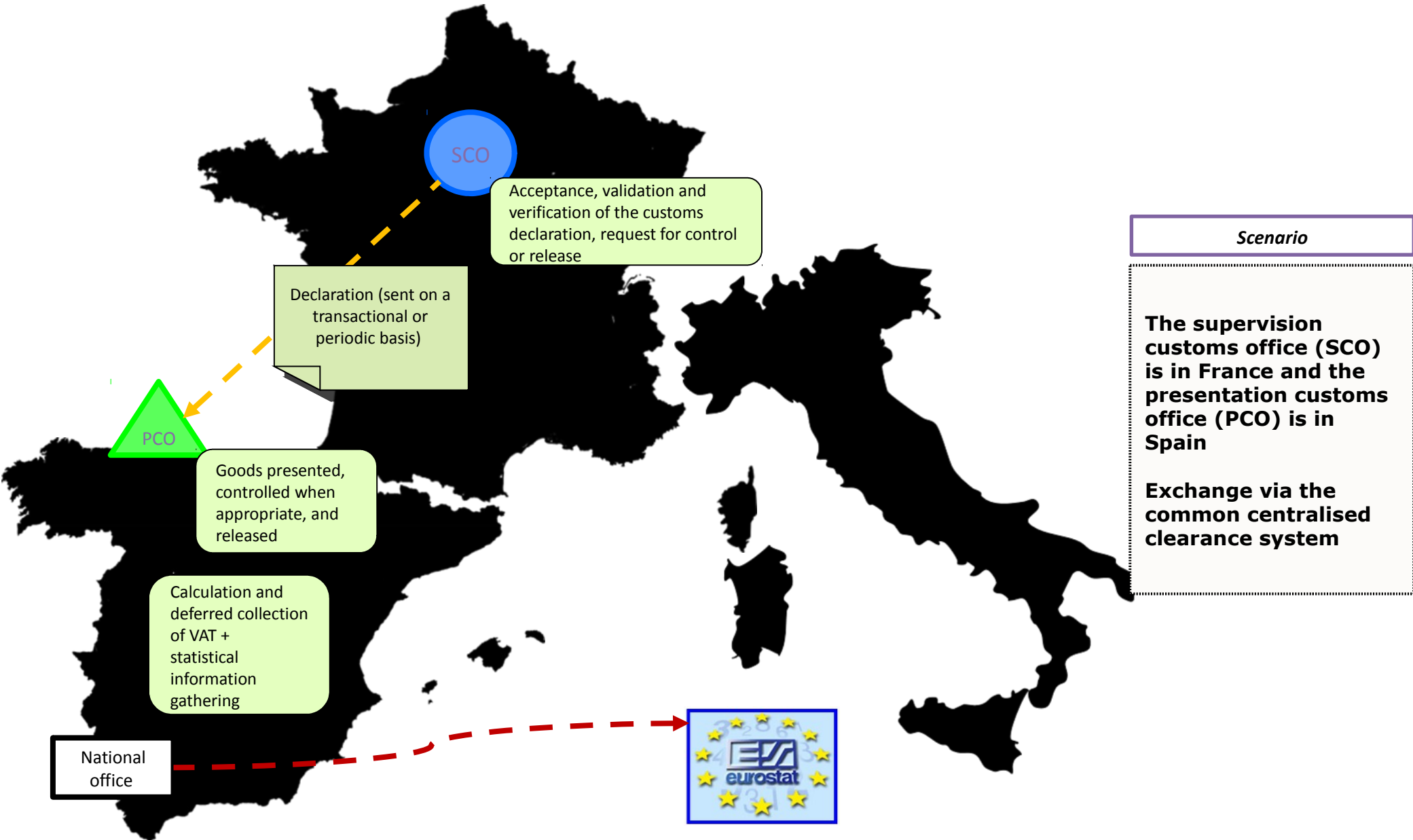
Confirmed and additional benefits

Four customs simplifications reserved for AEOCs in the UCC

1) European centralised clearance

Disassociation between the place where the person declaring the goods lodges all his customs declarations (centralisation at the place where he is established) and the place(s) where the goods are physically located and presented (Article 179 UCC).

Imports



Confirmed and additional benefits

4 customs simplifications reserved for AEOs in the UCC

2) Entry in the declarant's records with waiver of presentation of goods to customs

Lodging of the customs declaration takes the form of an entry in the declarant's records, provided that the particulars of that declaration are at the disposal of the customs authorities at the time when the declaration is lodged (Article 182 UCC).

- Supersedes the current local clearance procedure with waiver of notification of arrival.
- The Code sets out (§3) new more-strict conditions for granting this waiver.

Confirmed and additional benefits

4 customs simplifications reserved for AEOs in the UCC

3) Self-assessment

Delegating certain customs formalities carried out by the customs authorities

Determining the amount of import and export duty payable

Performing certain controls under customs supervision (Article 185 UCC)

Example: carrying out controls of compliance with effective prohibitions and restrictions being entitled to a supplementary declaration waiver in the event of entry in the records and direct access thereto

Confirmed and additional benefits

4 customs simplifications reserved for AEOs in the UCC

4) Reduced amount of comprehensive guarantee

For potential debts, any person may be authorised to use a comprehensive guarantee with a reduced amount or a waiver, provided he meets the criteria set out in points (b) and (c) of Article 39 UCC

For AEOCs, the amount of the comprehensive guarantee may also be reduced to 30% of the reference amount for existing debts (Article 95.3 UCC)

Confirmed and additional benefits

Smoother access for AEOs to customs authorisations

AEO. No review of common criteria: accelerated processing

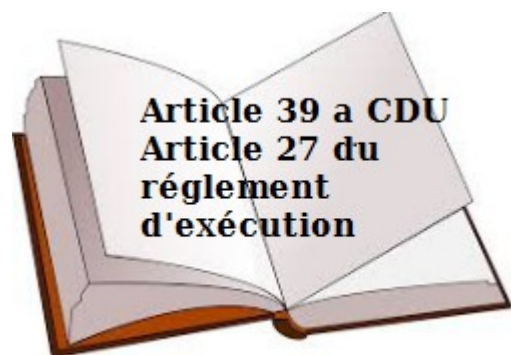
No AEO. Full review of criteria: lengthier processing

- Smoother access for AEOs
- No review of criteria already audited for the AEO
- **13 customs authorisations covered**

2. AEO audit in the UCC: a change but not a revolution

AEO audit in the UCC: a change but not a revolution

The new criterion of professional competence



Compliance with practical standards of competence or professional qualifications directly related to the activity carried out.

New criterion, part of the “customs simplifications” section for AEO

There are three ways of fulfilling this criterion:

- Having three years' experience in customs matters
- Having completed training covering customs legislation
- Applying a quality standard concerning customs matters

AEO audit in the UCC: a change but not a revolution

Technical changes on the other criteria

Criteria	Articles CCC	Articles UCC	Impact
Record of compliance	14f § h CCIP	39a UCC 24 Implementing Regulation	Broader granting criteria: includes “criminal offences relating to the economic activity of the applicant” Moderate impact
Management of records	5a(2) CCC 14i CCIP	39b UCC 25 Implementing Regulation	The eight current sub-criteria have been extended to 11 with the scope being slightly altered. Limited to zero impact
Financial solvency	5a(2) CCC 14j CCIP	39c UCC 26 Implementing Regulation	Inclusion in the legislation of elements of interpretation already set out in the current AEO Guidelines. Moderate impact
Security and safety standards	5a(2) CCC 14k CCIP	39e UCC 28 Implementing Regulation	The eight current sub-criteria have been extended to 11 with the scope being slightly altered. Limited to zero impact

AEO audit in the UCC: a change but not a revolution

Transitional period



- Full application on 1 May 2016
- Reassessment of all certificates already granted
- **Three-year** transition period obtained by French Customs
- **The UCC reassessment will coincide with AEO monitoring**
- **Goal: Minimum disruption for businesses**

AEO audit in the UCC: a change but not a revolution

Review of EU work

Under preparation

Guidelines and guides to fully explain the UCC provisions:

- AEO guidelines: adopted 11 March 2016 and available from the European Commission's website
- In the coming weeks : guides about streamlined customs procedures, import, export, special procedures, customs value, etc.



CUSTOMS CLEARANCE IN FRANCE

40 CONCRETE MEASURES
to support businesses

Businesses in the heart of French
Customs priorities

