Customs Consultative Committee

Dublin Castle
8 July 2019

UNION CUSTOMS CODE (UCC)

- UCC
  - When?
    - 1st May 2016

  - Why?
    - Repeals and replaces the Community Customs Code (CCC est. 1992)
    - Alignment of EU customs legislation with the requirements of the Lisbon Treaty
    - The European Commission has stated that the aims of the UCC are simplicity, service and speed

Why the need?

- EU strategy for growth and jobs.

- Protect the flow of goods

- Safeguarding financial and economic interests

- Safety and security of EU citizens

- Paperless and fully automated customs union – how?

  - upgrades and;

  - introduction of new electronic systems

- The deadline for the completion of projects is 2025.

What does it do?

- Comprehensive framework for customs rules

- Improve efficiency & harmonise customs formalities across all EU member states

- Sanctions & promotion of E-Customs leading to a paperless system

- Reduces administration and compliance costs for businesses

- Is binding in all 28 EU Member States

Legislation

- Union Customs Code (UCC) – Regulation EU no. 952/2013 of the European Parliament and of the council of 9 October 2013
- Delegated Act (DA) – Commission Delegated Regulation (EU) 2015/2446 of July 2015
- Implementing Act (IA) – Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015
- Transitional Delegated Act – Commission Delegated Regulation (EU) 2016/341 of November
- UCC Work Programme – Commission Implementing Regulation (EU) 2016/578 of 11 April 2016

Key Players

Who will it effect?

- Customs Authorities
- Importer/Exporter
- Customs representative/Agent
- Authorised consignors/Consignees
- Freight forwarder/Carrier/Express carriers
- Economic operators
- Temporary storage facilities

Pentalogy of customs formalities

| Entry Summary Declaration | Notification of arrival of the means of transport | Notification of the presentation of the goods to customs | Notification of the presentation of the goods to customs | Import customs declaration (release for free circulation) |

Conclusion

- UCC, introduced 1st May 2016, defines the legal framework for customs rules and procedures in the EU customs territory

- Greater legal certainty and uniformity for businesses and customs officials

- Movement towards a paperless, E-Customs environment

- Core ideas such as safeguarding, protection, growth, simplicity and efficiency

- Pentalogy of customs formalities – essential for the entry & clearance of goods in the EU

- The development of AIS – an import procedures system

CUSTOMS CONSULTATIVE COMMITTEE
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UCC IT IMPLEMENTATION

UCC – IT Implementation

- UCC in force since May 2016
- Basic principle – all communications between Trade and Customs must be electronic
- Transitional arrangements regarding implementation/upgrading of IT systems until December 2020
- Article 278 of UCC recently amended to extend Dec 2020 date for certain IT systems
- UCC Work Programme being updated to reflect new dates

- New Import System (AIS) replacing current Import Systems – AEP Imports and eManifest for Imports (excluding ICS)

- LIVE in late 2020

- Big Bang – all new declarations in AIS from Day 1

- Transitional arrangements to deal with import declarations previously lodged in AEP

- Working with our new Software Provider to finalise Functional and Technical Specifications

- Specifications will be delivered and published in September

Features of new AIS System

- Both System to System and Trader Portal
- All UCC-required import messages, including
  - All Import Declarations (including pre-lodged)
  - Presentation Notification
  - Declaration for Temporary Storage
  - Electronic Transport Document for Simplified Transit
- New message formats, data elements and codelists
- All functionality including Amendments, Invalidations etc
- New Low Value Consignment messaging and functionality
- New Actors – e.g. Temporary Storage Holders

- UCC Automated Export System (AES) – Q4 2023

- UCC Transit System (NCTS) – Q4 2023

- UCC Import Control System (ICS2)   - Release 1 Mar 2021

                                                                 - Release 2 Mar 2023

                                                                 - Release 3 Mar 2024

- Proof of Union Status (PoUS) – Q1 2024

- Customs Decisions System (CDS) – Electronic processing and central storage of applications and authorisations
  - Live since 2017
  - Harmonised EU Trader Portal
  - Next release in 2020 to align with legislative updates
- CLASS – a single platform for all classification information
  - 1 July 2019
- Electronic Maritime Single Window (eMSW) – harmonised rules for provision of information required for a port call in a standardised data set.
  - DG Move project (updating Reporting Formalities Directive)
  - Q2 2025

- ## Binding Tariff Information (eBTI)
  - Allows traders to communicate electronically with customs on BTI applications and decisions via EU Harmonised Trader Interface
  - Q4 2019
  - Allows customs to monitor usage in line with UCC provision that BTI is binding on both holder and on customs

- ## Authorised Economic Operator (eAEO)
  - Allows traders to submit AEO applications and receive notifications and authorisations via EU Harmonised Trader Interface
  - Q4 2019
  - Updated to align with legal provisions regarding processing and management of applications and authorisations

Thank You

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