



DG TAXUD/B1/

Business Guidance UCC CCI System

Disclaimer: "It must be stressed that this document does not constitute a legally binding act and is of an explanatory nature. Legal provisions of customs legislation take precedence over the contents of this document and should always be consulted. The authentic texts of the EU legal instruments are those published in the Official Journal of the European Union. There may also exist national instructions or explanatory notes in addition to this document."

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1 INTRODUCTION

1.1 Objective of this document

The main objective of this document is to provide a business guide for CCI system.

During the preparation of the documentation for CCI system (FSS for CCI P1 and P2 and TSS for CCI P1 and P2) it was established that further explanations could be necessary beyond the legal and functional or technical descriptions. Considering that the CCI system will be the first TES, which cover exchange of messages for the customs declarations for the import formalities, this guide intends to provide information that can be used by the customs administrations of the EU Member States and by the Economic Operators in order to support them in their understanding of the functionalities of the CCI system.

1.2 Scope

This document presents explanations and descriptions about functionalities, procedures, and usage of some messages/data groups/data elements, which will enabling users to understand the CCI functionalities and processes that shall be applied in all Member States as from the date settled in the UCC WP.

Additionally, during the preparation and the review cycles of the CCI functional and technical specifications, as well as of the CCI system implementation, questions have been raised by the Member States and the Trade Community on the topics, which need to be further explained in a business guide for the CCI system. Therefore, this guidance mainly addresses those topics where it was found that further explanations/clarifications would be necessary beyond the applicable legal, functional, and technical documentations.

It is worth mentioning that this guidance does not provide detailed description of the rules and conditions, or content of the code lists implemented in CCI, since comprehensive information

can be found in the UCC CCI Technical Specifications. CCI Business Guidance contains primarily business issues and practical guides.

1.3 Target Audience

The intended audience for this document is:

- National customs administration services responsible for CCI and customs officials using CCI for the completion of import formalities under CCI;
- Economic operators and other stakeholders using CCI.

Readers are assumed to have a good understanding of the import formalities under CCI foreseen in the UCC legislation.

1.4 Structure of this document

The document contains the following chapters:

- **Chapter 1 – Introduction:** describes the scope and the objectives of the document, intended audience and the structure of the present business guide, reference documents, complemented with the relevant functional and technical documents.
- **Chapter 2 – Legal references** - provides the legal basis for the import formalities under CCI implemented in CCI.
- **Chapter 3 – Background of CCI** – provides information on the concept of Centralised Clearance simplification and on the requirements of the UCC Work Programme regarding the deployment of UCC CCI and system. Additionally, it explains the main benefits for the traders of using CCI.
- **Chapter 4 – Usage of EU customs DATA Model:** provides information of the structure of the import customs declaration under CCI
- **Chapter 5 - Business processes under centralised clearance for import:** presents the major formalities and functionalities introduced in CCI
- **Chapter 6 - Practical guide about usage of some data groups and data elements and messages:** This chapter intends to provide clarification regarding specific questions that may be risen on the use of certain data groups and data elements included in the CCI message exchanges. It also contains some specific descriptions about message contents and usage of the messages. The content of this chapter is based on questions raised by Member States during the preparation of the CCI P1 and P2 specifications.
- **Chapter 7 - Application and Authorisation for the use of CCI:** provides information for EOs interested in using CCI simplification, how in practice to apply for CCI authorisation.
- **Chapter 8 - Use of CCI authorisation in combination with other authorisations:** provides information, aiming to establish common understanding for the use of other authorisation in combination with CCI authorisation in CCI.
- **Chapter 9 - Customs procedures 42/63 in the context of CCI-**provides practical information for the use of CP 42/63 in the context of CCI.

- **Chapter 10 - Integration of EU CSW CERTEX with CCI processes:** provides information about the integration of EU CSW-CERTEX with CCI process.
- **Chapter 11 - Quota Management in the context of CCI:** provides more information on the quota management in the context of CCI.
- **Chapter 12 – Post-Audit controls on the declarations under CCI -** provides information about handling corrections of the customs declaration under CCI based on the findings during post audit controls.
- **Chapter 13 - Processes out of Scope of CCI P1 and P2 specifications:** provides information about some specific formalities that are out of Scope of CCI system. In some of the cases, the related formalities need be completed outside the system (post controls and post audit checks on CCI declarations), while in other cases the processes are left to be decided and implemented at national level (e.g., the right to be heard procedure, the submission of the supporting documents by the trader as scanned attachments together with the customs declaration).
- **Chapter 14 – Architecture Overview – Link between CCI and other systems:** Provides generic information on the interface between CCI and other national and central systems during the completion of the import formalities.
- **Chapter 15 - CCI information exchange messages:** contains a table identifying the CCI messages referred to in this Guidance and their description, sender, and receiver.

1.5 Reference and applicable documents

1.5.1 Reference Documents

Ref.	Title	Reference	Version	Date
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	12/12/2022
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	25/02/2025
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	01/02/2025
R04	Commission Implementing Regulation (EU) 2025/512 of 13 March 2025 on technical arrangements for developing, maintaining and employing electronic systems for the exchange and storage of		Adopted	20/03/2025

information under Regulation (EU) No 952/2013 of the European Parliament and of the Council (IRTA)			
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Table 1: Reference documents

1.5.2 Business and Technical documents

CCI Phase 1 Business and technical documents names*	Version	Date
Business Case - CCI P1	v.1.2	17/11/2017
Business Case - CCI P2	v.0.5	10/09/2019
FSS-CCI P1 Functional System Specification – word Document	v.2.40	07/08/2024
FSS-CCI P2 Functional System Specification – word Document	v.1.50	08/08/2024
CCI P1 L4 BPMs EU Customs Functional Requirements BPM Report	v.3.00	22/10/2024
EU Customs Functional Requirements BPM Report for Centralised Clearance for Import (CCI) – Phase 2	v.3.00	23/10/2024
Electronic Customs Multi-Annual Strategic Plan (MASP)	Revision 2019	
UCC CCI P1 – Vision Document	v.1.2	18/06/2020
UCC CCI P2 – Vision Document	v.1.40	16/12/2021
Design Document for National Centralised Clearance for Import Application (DDNCA) for CCI-P2 (Full) Scope - Main document and appendices	Release 1.0.2 – v.3.00	24/10/2024
Specification Business Statistics	v.1.00	

*Remark – the latest versions of the business and technical documents relevant for CCI system (CCI P1 and P2) are published in the CIRCABC under `e-CUSTOMS` Interest group.

The CCI Technical specification and technical deliverables can be easily found in a created CCI Documentation Matrix with the latest approved versions of the documents, available on CIRCA BC: [e-customs - Library](#)

Abbreviations and Acronyms

Abbreviation/Acronym	Definition
AES	Automated Export System
AEO	Authorised Economic Operator
AEOC	Authorised Economic Operator for customs simplifications
CCI P1 system	Centralised Clearance for Import Phase 1 system
CCI P2 system	Centralised Clearance for Import Phase 2 system
CCI system	Centralised Clearance for Import system
CCN2	Common Communication Network 2
CD	Common domain
CRN	Customs Reference Number
CRS	Customer Reference Services

CDS	Customs Decision System
CSD	Central Service Desk
CS/MIS2	Central Services/Management Information System 2
CS/RD2	Central Services / Reference Data 2
D.E.	Data Element
D.G.	Data Group
D.I.	Data Item
DG TAXUD	Directorate General for Taxation and Customs Union
EC	European Commission
ED	External domain
EIDR	Entry in the declarant's records
EO	Economic Operator
EOS	Economic Operators' System
EMCS	Excise Movement and Control System
EU	European Union
EU-CSW	European Union – Customs Single Window
EUCDM	EU Customs Data Model
FSS	Functional System Specifications
ICS2	Import Control System upgrade
IE	Information exchanged message
LRN	Local Reference Number
MS	Member State
MRN	Master Reference Number
NCA	National CCI Application
NSD	National Service Desk
NSA	National Statistical Authority
NCTS	New Computerised Transit System
PN	Presentation Notification
PCI	Presentation Customs Office for Centralised Clearance for Import
REX	Registered Exporters' System
RTBH	Right to be Heard
SCI	Supervising Customs Office for Centralised Clearance for Import
SASP	Single Authorisation for Simplified Procedures
TA	Temporary Admission
TES	Trans European System
TSS	Technical System Specifications
VAT	Value Added Tax
UCC	Union Customs Code
UCC DA	UCC Delegated Act
UCC IA	UCC Implementing Act
UCC TDA	UCC Transitional Delegated Act
UCC WP	UCC Work Programme

Table 2: Abbreviations and acronyms

2 LEGAL REFERENCE

Legal References	Chapters/Articles
<p>UCC Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code</p>	<p>Title I <i>General provisions</i> Chapter 1 to Chapter 2/Section 1</p> <p>Title V <i>General rules</i> Chapter 1 to Chapter 4 Article 153 to Article 200</p> <p>Title VI <i>Release for free circulation and relief from import Duty</i> Chapter 1 to Chapter 6 Article 201 to Article 209</p> <p>Title VII <i>Special Procedures, Import operations- Customs warehousing, Inward processing, Chapter 1</i></p>
<p>UCC DA 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</p>	<p>Art. 149 and Annex B</p>
<p>UCC IA Commission Implementing Regulation (EU) No 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</p>	<p>Title I <i>General provisions</i> Chapter 1 to Chapter 2/Section 1/Subsection 1</p> <p>Title V <i>General rules</i> Chapter 2 to Chapter 3 Article 216 to Article 247</p> <p>Title VI <i>Release for free circulation and relief from import Duty</i> Chapter 1 to Chapter 5 Article 155 to Article 160</p> <p>Annex B</p>
<p>UCC WP Commission Implementing Decision (EU) 2023/2879 of 15 December 2023 establishing the Work Programme relating to the development and deployment for the electronic systems provided for in the Union Customs Code</p>	

Further information about the above-mentioned regulations can be found in the European Commission`s website as follows: [UCC - Legislation](#)

Further explanations about the EU Customs Data Model (EUCDM) can be found on the TAXUD following website: [EU Customs Data Model \(EUCDM\) - European Commission](#)

3 BACKGROUND OF UCC CENTRALISED CLEARANCE FOR IMPORT SYSTEM

The Union Customs Code (UCC) [R01] and its Delegated Act (DA) [R02] and Implementing Act (IA) [R03] aim to improve and simplify Customs business through more efficient customs transactions. Centralised Clearance is one of the simplifications related with the placement of goods under a customs procedure. Article 179 of the UCC [R01] provides the legal basis for the operation of Centralised Clearance. Articles 180 and 181 of UCC [R01] lay down the authorizing provisions for delegated and implementing acts to specify the conditions and procedural rules.

Centralised Clearance (article 179 UCC, article 149 UCC DA and articles 229-232 UCC IA) authorises a holder to lodge at the customs office where he/she is established (SCI), a customs declaration for goods which are presented to customs at another customs office (PCI) within the customs territory of the Union.

Centralised Clearance simplification aims to coordinate between relevant customs offices the processing of customs declarations and the authorisation to release goods so that economic operators can centralise their communication with customs authorities.

Core element of the Centralised Clearance is the electronic exchange of information between customs authorities and between customs authorities and holders of authorisations for centralised clearance, on the verification of the customs declaration, customs controls, and release of the goods.

Since the UCC has entered into force, the work on the digitalisation of the centralised clearance for import has started in accordance with the planning set out in the UCC WP. Many important steps have been taken in close collaboration among DG TAXUD, EU Member States, and traders` associations to ensure the benefits for centralised clearance to traders are integrated in the CCI TES in the most efficient way.

The scope and functionalities of CCI were analysed and discussed in a dedicated Project Group, set up by DG TAXUD in 2016, consisting of Member States and Trade representatives and presented in a Final Report, which was published on 7 July 2017. Though realising that CCI is an extremely complex project with a huge scope, a pragmatic approach was agreed upon by the Project Group. It was agreed that the UCC CCI project would be implemented in

two phases, starting with a CCI P1 to be deployed gradually amongst Member States and as a next step updating the system to implement the functionalities under CCI P2 scope.

With CCI system, an Authorised Economic Operator 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 the SCI is located and the EO is established, while the goods will be presented physically in another MS, where the PCI is situated. The implementation of the concept of CCI by a new TES UCC CCI will strengthen the trade facilitation by enabling Economic Operators with the “centralisation” of their business related to import and the reduction of the interactions with customs by using the SCI as the main contact partner. The latter requires coordination among related customs offices located in different MS for the declaration processing and the release of goods. UCC CCI system will enable the seamless information exchanges, as needed between two involved customs offices, ensuring smooth operation of CCI. In addition, the new UCC CCI system will allow harmonisation and standardisation of processes and electronic exchange of information for CCI compared to the previous situation with SASP. It is also expected to reduce administrative burden for the customs administration with automated processes. In addition to EO and MS Customs Authorities, CCI is anticipated to allow Tax authorities to have a better supervision and control on collection of import VAT compared to the previous situation with SASP.

The approach of a Distributed/Decentralised system is selected for the realisation of CCI TES. This approach takes national policy into account considering that the national import systems need to be updated anyway under UCC and therefore it gives rise to a positive cost/benefit ratio. The specific approach also promotes the re-usability of existing national import systems and the collaboration between the National Administrations by the means of simplification and digitalisation of CCI procedures. This is the preferred option considering also previous experience with TES like ECS and NCTS.

Given that CCI will follow a Distributed/Decentralised approach, each National Administration is responsible to define its own architecture in the development of the National CCI Application in accordance with the common functional and technical specifications that are provided by DG TAXUD. The national CCI application can be implemented either by extending the upgraded National Import Declaration System and/or by a new national CCI application/system. The National CCI application need to implement the CCI business functions for SCI and PCI.

The communication on the common domain between the National CCI Applications at SCI and PCI will be done via CCN2. Therefore, each MS needs to be registered on CCN2 platform and adapt the national CCI application so that it can provide and consume services over CCN2.

The common domain information exchanges are aligned with the data requirements for the import columns in Annex B of DA and IA, defined in technical specifications for CCI P1 and CCI P2 full scope. The national components of CCI also have to integrate with the supporting applications (i.e. CS/RD2, CRS and CS/MIS2) for the performance of the CCI business functions.

Main benefits for the traders using CCI simplification at EU level and UCC CCI system.

1. Reduction of number of customs procedures, i.e. elimination of transit procedure;
2. Reduction of administrative workload by carrying out transactions with a single point-of-contact – SCI, instead of having contact points in all member states and ports, the importer is operating in;
3. Saving costs with centralised processes, as well as reducing costs in general and providing transparency, once all authorised importers are connected;
4. Optimisation of logistics flows at EU level and increase efficiency of the processes;
5. Simpler processes (only one process avoiding several different ones like filing the customs declarations to different customs offices), more control over processes/compliance, changes need to be implemented once, more transparency on data;
6. Centralisation will allow the traders to concentrate knowledge and expertise in one location and simplify processes. It will improve the accuracy of the declarations and the knowledge of the declarants and thus increase the compliance level of the entire company. It will facilitate managing the customs clearance internally in the companies.
7. Consolidation of resources and expertise. Consistency of practices;
8. Compliance improvements, harmonisation of processes, less interfaces, trade facilitation to lower import lead-times and less additional workflow and workload;
9. Reliability of operators and actors in international trade, fluidity of exchanges, partnership with customs;
10. Maximum harmonisation of customs procedures between EU customs offices and implementation of efficient processes for CCI in all MS;
11. Complete service to the customers and an improvement of service quality;
12. The acceleration of customs clearance and reduction of administrative and paperwork, standardisation of procedures, leading to further trade facilitation, transparency and reduction of costs, speed, and ease of transactions;
13. Automated, streamlined & fast data exchange for Customs clearance and Controls;
14. Central management, verification & clearance of customs declarations;
15. CCI will help EU companies to participate in globalised market and as a result enable them to be more competitive, to do more business with customers and partners regardless

of their location.



Figure 1 CCI Procedure in EU

4 USAGE OF EU CUSTOMS DATA MODEL

The EUCDM is the mirror of Annex B and is used as a guidance for customs trans-European systems such as CCI, NCTS, AES, ICS2 and for Member States` national customs clearance systems. In accordance with Annex B of the UCC DA and IA, it provides a horizontal overview of the legally defined data to be provided by economic operators when they lodge customs declarations or notifications in CCI. CCI specifications are functionally aligned with EUCDM v.7.0 that contains all the data requirements determined in the UCC DA and IA for Annex B import related columns.

This chapter intends to describe the data structure of the `customs declaration for import` (IE415: E_IMP_DAT) message in the CCI system specifications

The `Customs Declaration` (IE415) message is sent to the SCI for Centralised Clearance for Import (SCI) when the declarant/representative submits an import declaration. The structure of IE415 is separated into three parts:

Import Operation view (it corresponds to `Declaration Level` in Annex B)

Goods Shipment

Goods Item Level

Import Operation view (it corresponds to `Declaration Level` in Annex B) D - Data element required at the level of the declaration header.

Information that is provided on declaration level applies to the totality of goods subject to this declaration. The lower levels cannot be used for this information.

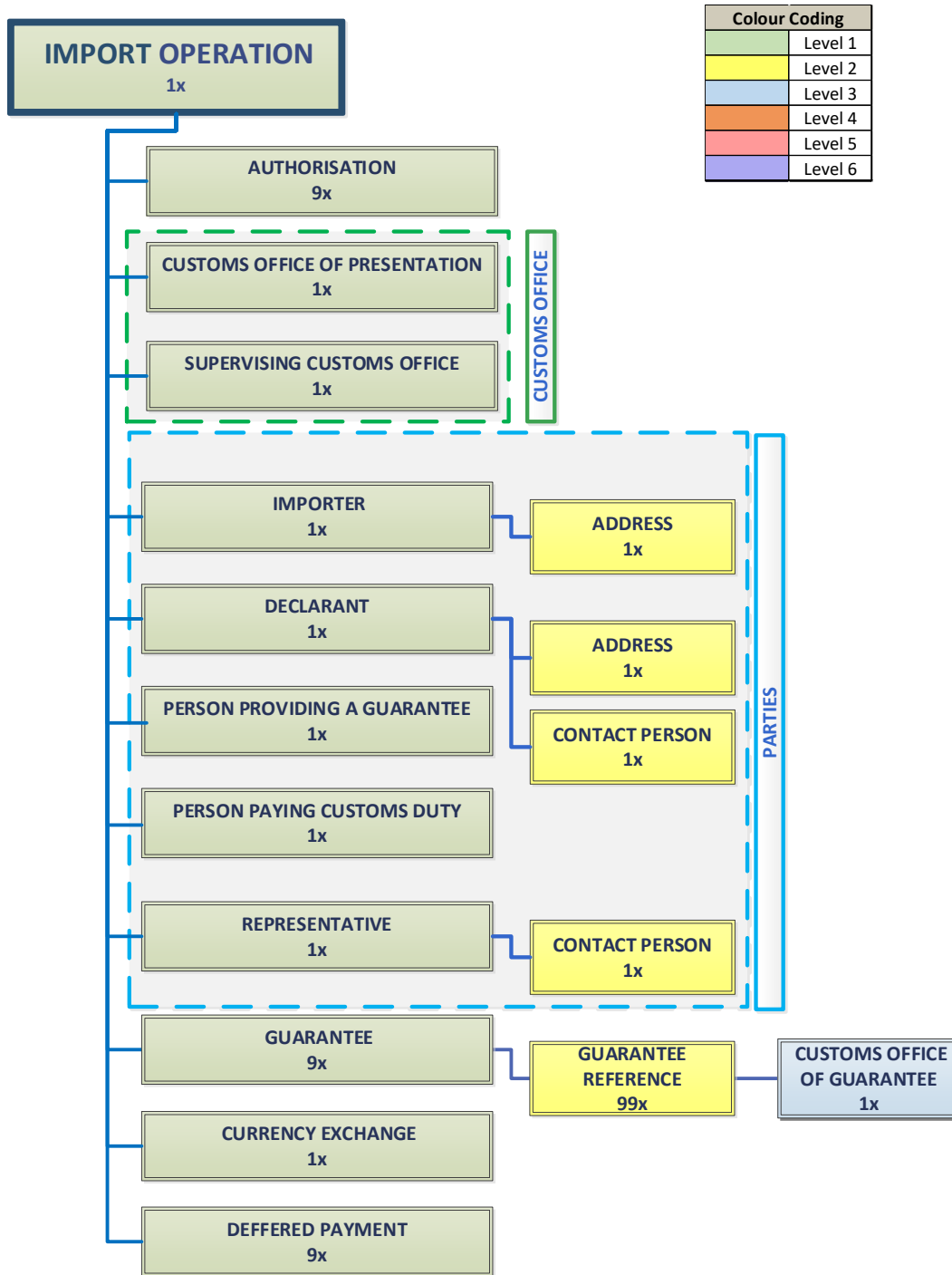


Figure 2 Import Operation level

Goods Shipment - GS - Data element required at the Goods Shipment level.

The Goods Shipment level contains all information about goods that are subject to one standard or simplified customs declaration. In the case of a supplementary declaration the Goods Shipment level relates to the totality of goods which are subject to the same standard, simplified customs declaration, or customs declaration in the form of an entry into the declarant’s records. The information at this level is applicable for every Goods Item (Position) of the customs declaration or the presentation notification concerned.

When a data element is used on Goods Shipment level it covers all items. If only one item is different, the data element cannot be used on Goods Shipment level and has to be declared on item level.

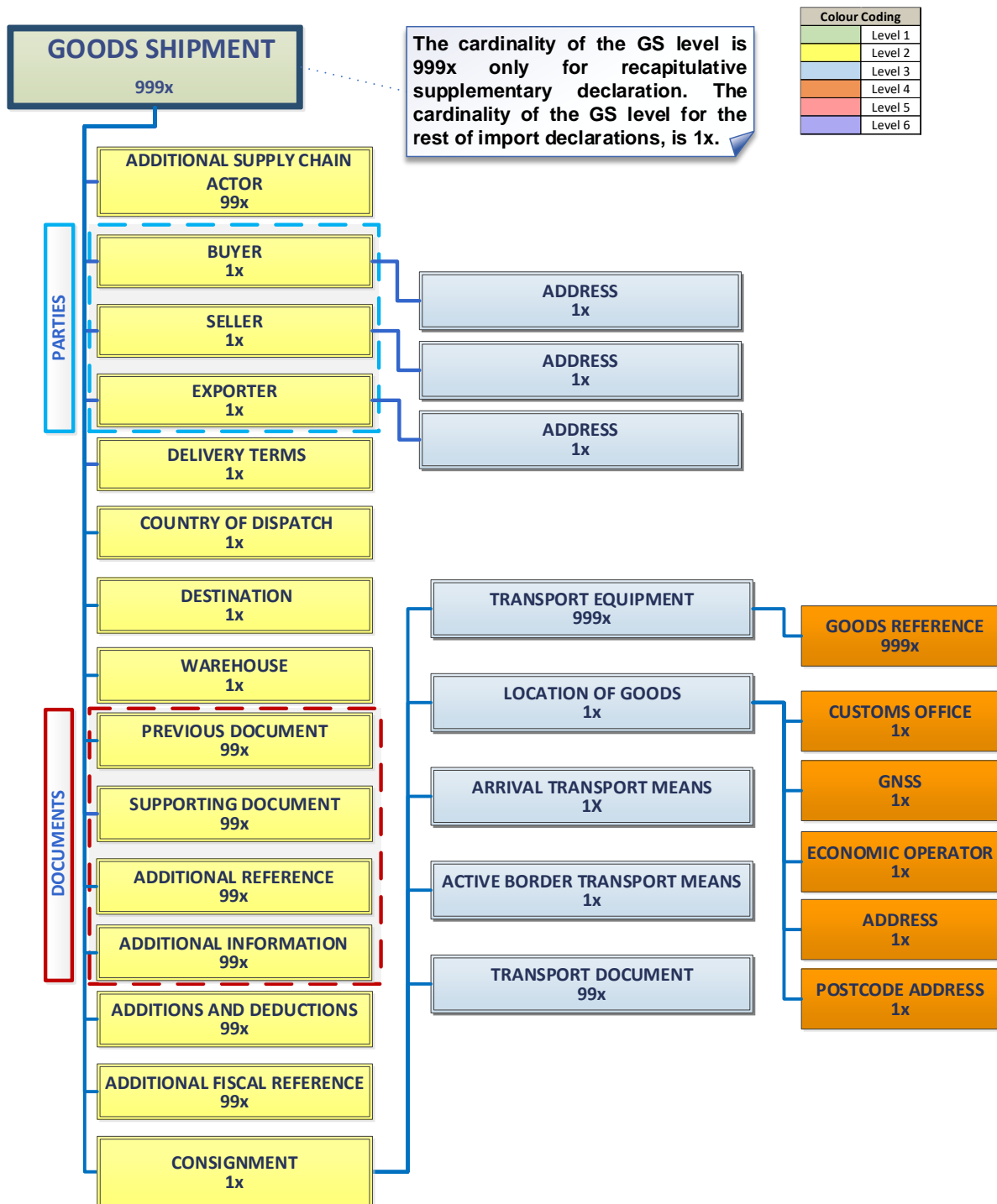


Figure 3 Goods Shipment level

Goods Item level – SI – Data element required at the Good Level.

The Goods Item level contains all detailed information of one single Item in a Goods Shipment. This corresponds to the position of the customs declaration, notification or proof of the Union Status of Goods concerned.

In Annex B the sub-elements are always on the same level as the class to which they belong.

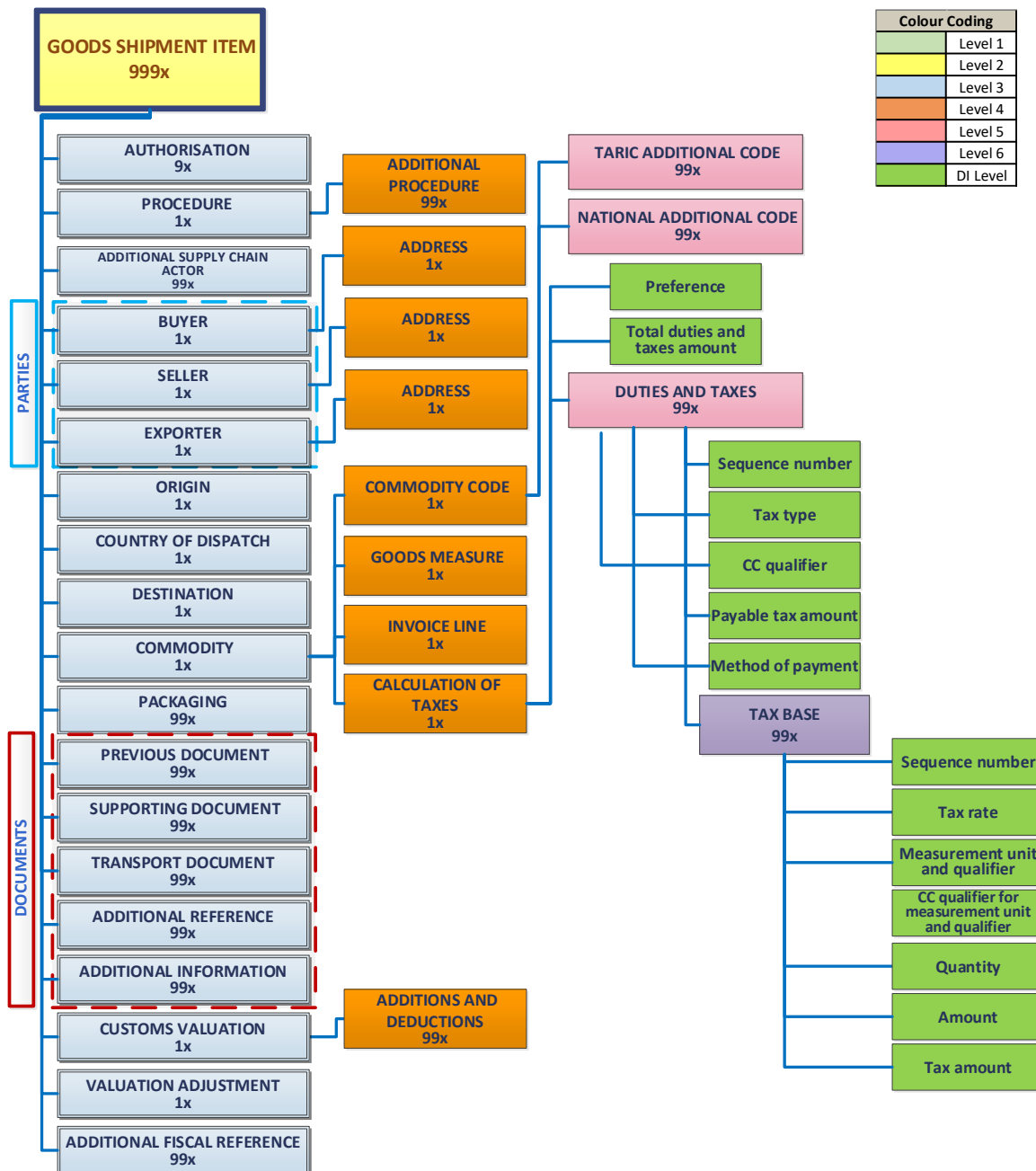


Figure 4 Goods Shipment Item level

5 Functionalities in CCI

5.1 General Introduction

The legal requirements of Centralised Clearance can be found under the following UCC legislation:

- Article 179 and 181 of the UCC;
- Article 149 of the UCC DA;
- Article 229 to Article 232 of the UCC IA.

Under CCI, the economic operator lodges a customs declaration at the SCI in a MS, where he/she is established for goods presented at PCI in another Member State.

The SCI validates the common data and their national codes and sends the declaration data to the PCI for validation of national data, required for some D.E. (see introductory note 11 of Annex B-IA). Upon validation the SCI registers the customs declaration, performs documentary controls after acceptance and if controls are needed, informs the PCI. The PCI for national purposes decides if controls are needed and informs SCI of their control results.

The SCI handles the amendment or invalidation of the declaration if necessary.

The SCI confirms that the payment of customs duties has been secured. The import VAT and any other National Tax related to the importation are levied at the PCI according to national TAX regulation. The PCI sends the statistical data to national statistical authority.

Upon decision to release the goods, the SCI sends release notifications to EO and to the PCI.

The main cornerstones of the CCI are the followings:

- The EOs interested in using CCI simplification shall apply to the concerned customs authorities, which may grant an authorization in accordance with Article 179 of the UCC. The common data requirements for Application and Authorisation for centralised clearance are provided in the Annex A of the UCC DA on Title I, Column 7b. According to Title II of the Annex A to the UCC IA, code type `CCL` should be provided for Applications or Authorisations for centralised clearance;
- Before issuing the authorisation, a consultation procedure is carried out between the involved customs administrations where all the details shall be discussed and agreed between the stakeholders (e.g. time-limits between SCI and PCI, location of goods, description of the goods, commodity, prohibitions and restrictions...etc.). During the consultation procedure, all the national requirements/documents of the PCI should be also agreed and registered in the authorisation.

The VAT requirements should be also clarified between the authorising MS and the participating MS during the consultation procedure. The obligation of the authorisation holder to obtain a VAT number or to appoint a fiscal representative in the participating Member State should also be clarified during the consultation procedure so that the applicant can comply with his obligation before the granting of the authorisation;

- The applicant for the authorisation shall be an authorised economic operator (AEO) for customs simplifications;
- After lodgement of the import declaration (IE415), SCI checks and validate the existence of authorisation for CCI via CRS (which retrieves the authorization data from CDS). TARIC document type code “C513” existing in CL 605 (‘Authorization Type’) is not required to be declared for identifying the CCI authorisation. Therefore, this is done via the reference number of the CCI authorisation. It shall be registered

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under data group ‘Authorisation’ (contains code “CCL”) which also allows the identification of the authorisation for CCI;

- The SCI and PCI have shared competences as per the UCC legislation.

The SCI is the competent customs office as set out in the CCI authorisation for lodging any of the following:

- (a) a standard customs declaration as referred to in Article 162 of the Code;
- (b) a simplified customs declaration as referred to in Article 166 (2) of the Code;
- (c) a notification of presentation as referred to in Article 5 (33) UCC in case of pre-lodged declaration and in case of EIDR;
- (d) a supplementary declaration as referred to in Article 167 of the Code.

The main responsibilities of the SCI are as follows:

- to supervise the placing of goods under the import customs procedure concerned;
- to accept the declaration (MRN allocation);
- to perform risk analysis;
- to carry out documentary control and require additional documents from the declarant if necessary;
- to transmit the particulars of the import declaration to the PCI;
- to request PCI to examine the goods or take samples for analysis where justified;
- to take the decision for the release of the goods for import taking into account:
 - (a) the results of its own controls;
 - (b) the results of the controls carried out by the PCI.
- to authorize the amendment of the import declaration under CCI in accordance with the legal provisions in force;
- to invalidate the customs declaration as per the UCC legislation;
- to handle customs duties;
- To check Union P&R and to do writing off on the licences/certificates, where it is necessary.

As regards the PCI responsibilities, the following roles should be highlighted:

- to perform risk analysis in the framework of its competences (national P&R and VAT);
- to communicate its control decision to the SCI;
- to carry out the customs controls requested by the SCI;
- to carry out the customs controls decided by the PCI, taking into account the prohibitions and restrictions applicable in the MS where the PCI is located;
- to provide the SCI with the results of the controls performed at PCI;

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- handle VAT- the import VAT is levied at the PCI according to national VAT regulation of the MS, where PCI is located;
 - handle National taxes in relation with the procedure requested;
 - to provide the declaration data to the NSA.
- The CCI System supports the supervision of the CCI import procedure and the exchange of information necessary between the SCI and the PCI for the verification of customs declaration, for the release of goods and for the verification of the declaration that may continue after release of the goods.
 - The CCI offers the possibilities for electronic information exchanges, in particular the communication about risk analysis acknowledgements, control decisions and results. For these purposes, CCI implemented several messages to ensure the common domain communications between SCI and PCI, as follows:

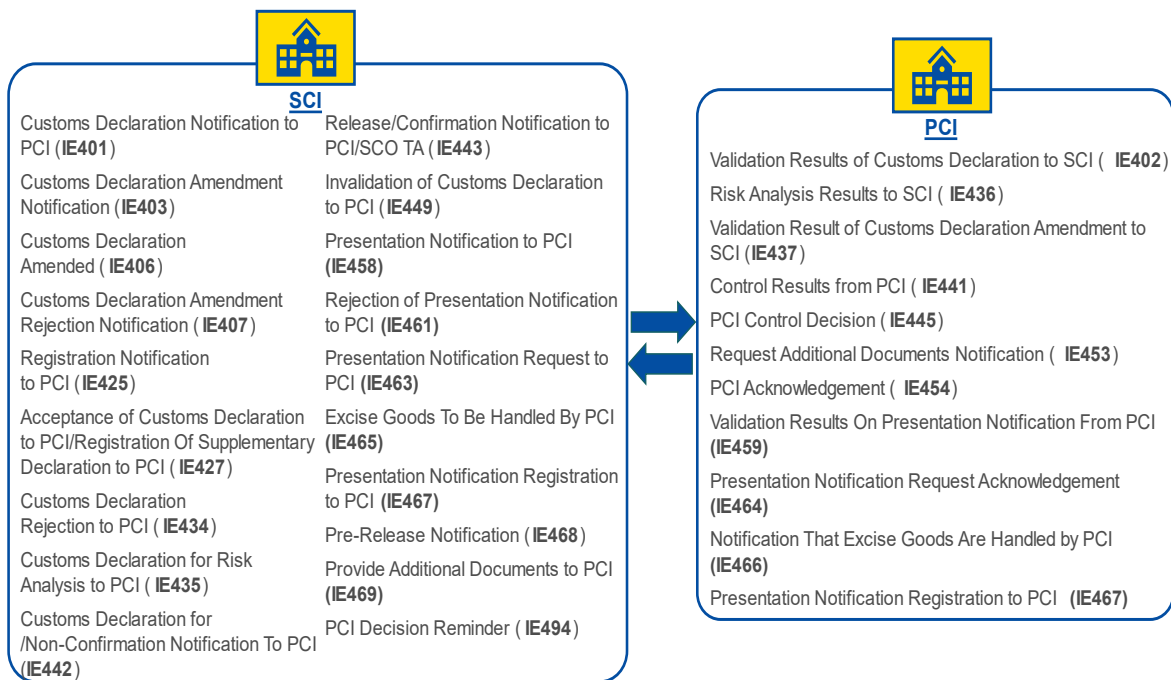


Figure 5 Overview of Information Exchanges between Customs Offices (SCI and PCI)

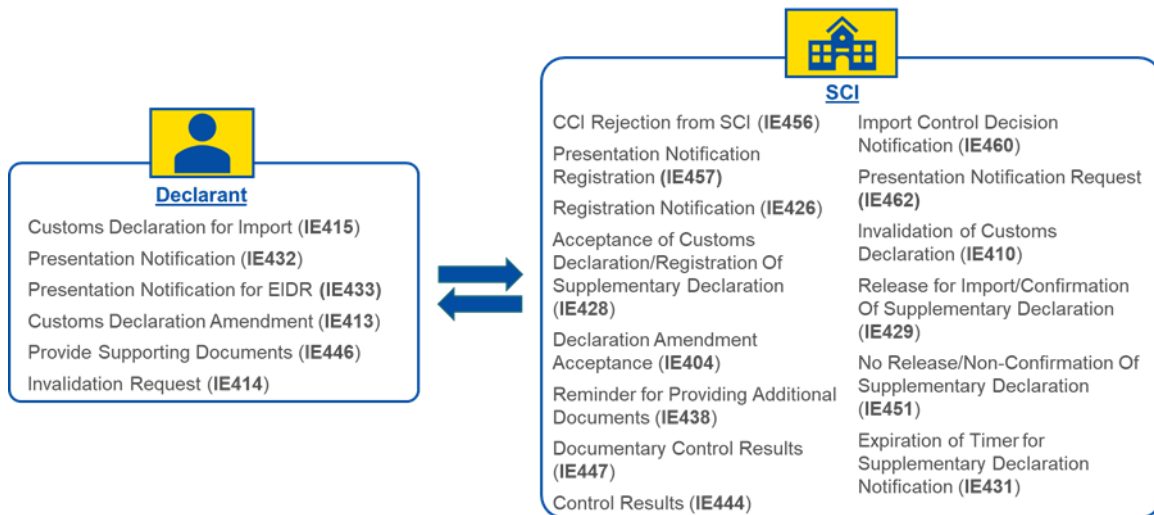


Figure 6 Overview of Information Exchanges between Declarant and SCI

5.1.1 Scope of complete UCC CCI system (P1 and P2 scope)

The full scope of CCI system covers:

- Handling of standard and simplified declaration, including pre-lodged customs declaration;
- Handling of customs declarations made through an entry in the declarant’s records (EIDR) with Presentation notification and with Presentation notification waiver;
- Handling of all types of supplementary declarations provided by UCC (Art. 167, para 1 UCC) - general, periodic and recapitulative supplementary declaration;
- 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.

Under the scope of CCI, the following Declaration Types are implemented:

- “A”: for a standard customs declaration (under Article 162 of the Code);
- “C”: for a simplified customs declaration with regular use (under Article 166(2) of the Code);
- “D”: for lodging a standard customs declaration (such as referred to under code “A”) in accordance with Article 171 of the Code;
- “F”: for lodging a simplified declaration (such as referred to under code “C”) in accordance with Article 171 of the Code;
- “Y”: for a supplementary declaration of simplified declarations covered by “C” and “F”.
- “Z”: for a supplementary declaration of general or periodic nature under the procedure covered under Article 182 of the Code;
- “U”: for a supplementary recapitulative declaration of simplified declarations covered by “C” and “F”;

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- “V”: for a supplementary recapitulative declaration under the procedure covered under Article 182 of the Code.

The following Declaration Types are out of scope of CCI system:

- “B”: for a simplified declaration on occasional basis (under Article 166(1) of the Code);
- “E”: for lodging a simplified declaration (such as referred to under code B) in accordance with Article 171 of the Code;
- “X”: for a supplementary declaration of simplified declarations covered by B and E.

The following import Data sets and customs procedures are in the full scope for CCI system:

- “H1” Declaration for release for free circulation and special procedure: specific use (end-use) (01, 07, 40, 42, 43, 44, 45, 46, 48, 61, 63, 68);
- “H2” Special procedure — storage — declaration for customs warehousing (71);
- “H3” Special procedure — specific use — declaration for temporary admission (53);
- “H4” Special procedure — processing — declaration for inward processing (51);
- “H5” Declaration for the introduction of EU goods in the context of trade with special fiscal territories (40, 42, 61, 63, 95, 96);
- “I1” Import simplified declaration (01, 07, 40, 42, 43, 44, 45, 46, 48, 51, 53, 61, 63, 68, 71, 95, 96);
- “I2” Presentation of goods to customs in case of entry in the declarant's records or in the context of customs declarations lodged prior to the presentation.

Customs declarations with H6 or H7 dataset are out of scope of both CCI P1 and CCI P2, although these customs declarations are not excluded from the scope of CCI in legal terms.

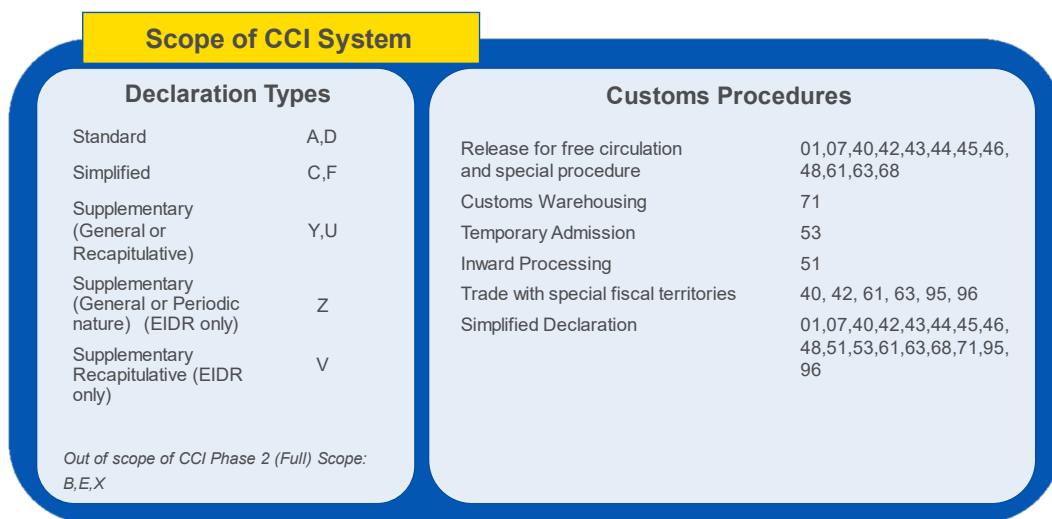


Figure 7 Scope of UCC CCI P2 (Full)

The UCC CCI system is designed in accordance with UCC legal requirements, aiming to support the supervision of the customs procedure for import under CCI and to assure electronic processing of a customs declaration (under CCI authorisation) in its whole life cycle, from the moment it is submitted by the declarant until the decision on goods release. The different possible scenarios in the CCI specifications include all the steps needed to be performed by the system.

- Customs declaration validation, registration and acceptance;
- Risk analysis, including risk analysis Prior to presentation;
- Customs declaration amendment (correction in case of pre-lodged declaration);
- Customs declaration invalidation (cancelation in case of pre-lodged declaration);
- Perform Documentary and/or Physical controls of goods, control decision and control results;
- Communication of supporting/additional documents between SCI and PCI;
- Manage Customs Debt by SCI and VAT by PCI;
- Release/Non release of goods;
- Customs Declaration under Entry into the Declarants Records (EIDR);
- Customs Declaration under Temporary Admission;
- Customs declaration for Excise or CAP goods;
- Handle EU goods in the context of trade with special fiscal territories;
- Supplementary Declaration with general, periodic and recapitulative nature.

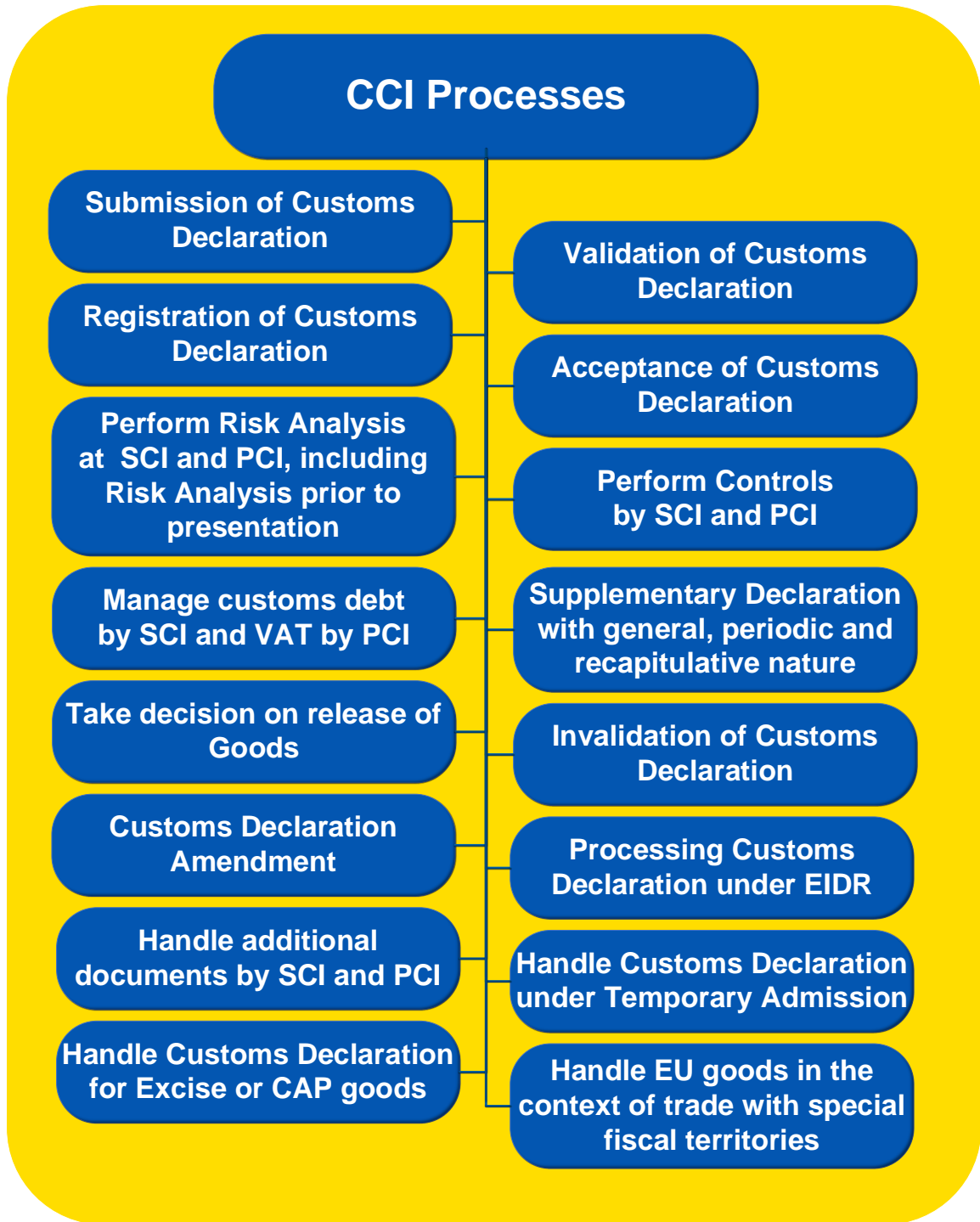


Figure 8 CCI processes

5.1.2 SCI and PCI nationally defined codes

The registration of the customs declaration (lodged by the trader) or its rejection, by the CCI system is based on the result of customs declaration validation (semantic, syntactic, business level).

This is an automatic validation, performed by the IT system (verification of the existence and validity of the CCI authorization, the EORI of the declarant, check that the goods are part of the authorisation, declared different codes and many other automatic checks and verifications

which need to be done to assure that this customs declaration complies with the conditions for placing the goods under the requested customs procedure).

In CCI this validation is done at SCI and at PCI, mainly PCI to validate its own national codes in the customs declaration. As for some D.E.s, the MS are allowed to apply national codes (see introductory note 11 of Annex B-IA), there is a need for this double validation. For example, the SCI would not be able to validate the national codes of the PCI, applicable for some supporting documents or additional procedure code, etc., because these codes are in the national data base of PCI. In this case SCI can reject the declaration nevertheless that is completed correctly by the trader. Hence, for avoiding such rejection a double validation is used and CC qualifier¹ is applicable. Therefore, the CCI system at SCI should validate all the common codes and data in the submitted declaration, as well as its own national codes. After successful validation by SCI, it should communicate the declaration to PCI to validate only its own national codes and based on the results of the PCI validation the SCI should inform the declarant if the declaration is rejected or registered by the system (in case of pre-lodged declaration) or accepted by the system in case of customs declaration lodged upon the presentation of goods. For the reason of double validation in the message ‘Custom Declaration- E_IMP_DAT’ IE415, the so-called CC qualifier for those D.E.s for which the MSs can apply national codes are introduced. In general, if there is not a CC qualifier for a certain D.E. it should be validated and checked by SCI. The SCI should be able to check the validity of the VAT numbers, when they are issued in the MS of presentation for the case of CP 42/63 via VIES trans-European system which allows the automatic verification of the validity of VAT identification numbers declared in import declarations”.

Regarding the data elements with status “B²” according to Annex B DA, it should be clarified that a common approach is used in CCI allowing the customs declaration registration by SCI even in the case when some of these D.E.s are required by PCI and not required by SCI. All data elements with status “B” are part of IE415 as optional, which will ensure that the customs declaration will not be rejected by SCI. Most of them are mandatory in IE401, as SCI can retrieve them from other available databases, sources at SCI level, consequently SCI sends the relevant information to PCI.

¹ The required information which needs to be provided by the declarant for the D.E.s where CC qualifier is applicable should be clarified with the applicant for CCI authorisation and among the involved MSs during the consultation procedure, before granting the CCI authorisation.

² Optional for the Member States: data that Member States may decide to waive (Annex B-DA)

5.1.3 Language to use for the communications between PCI and SCI

The language the trader should use for the text fields of the customs declaration, is the official language of the MS where the SCI is situated. The SCI is responsible for verifying that all descriptions in the text fields of the declaration lodged by the declarant are correct. In message IE415 of the customs declaration there are three text data elements included: (1) description of goods, (2) delivery terms and (3) additional information. Then the same language needs to be used also for the communication between SCI and PCI. It should be noted that under CCI the messages don't contain language code for the recognition of the language used. If a certain MS has more than one official language, the language to be used can be agreed in advance during the consultation procedure before granting the authorisation for CC.

Regarding the text fields in the messages IE440 and IE441, exchanged between SCI and PCI in relations to the controls performed by SCI and PCI, the language to be used can be agreed also in advance in the common control plan.

5.2 Customs declaration – Submission prior to presentation

Under CCI it is possible to lodge a customs declaration prior to the expected presentation of the goods to customs, as foreseen in Article 171 of the UCC (pre-lodged declaration). If 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. Until its acceptance (MRN allocation), the pre-lodged customs declaration has no legal effect.

In CCI, the declarant/representative submits a pre-lodged customs declaration via a IE415 message to the SCI. Both standard and simplified declaration can be lodged in advance prior to goods presentation as pre-lodged declarations.

The registration of the pre-lodged customs declaration or its rejection, by the CCI system is based on the result of customs declaration validation (semantic, syntactic, business level).

After a successful validation of the customs declaration, the SCI checks if the customs declaration was submitted prior to the good's physical presentation to the PCI (i.e., the additional declaration type is equal to "D" or "F") and assigns a CRN to the pre-lodged customs declaration. The CRN is generated by the SCI when the pre-lodged declaration is received and sent via the common domain only to the PCI. CRN is used to identify messages belonging to the same business transaction, carried out on several message exchanges, simply said to assure the unique identification of the message for the pre-lodged declaration in the common domain. The CRN is not communicated to the declarant. The LRN is used to identify the declaration in the external domain - the electronic exchange between the SCI and the declarant, consequently the declarant needs to indicate the LRN in the presentation

notification. The link between the pre-logged customs declaration and the PN (dataset I2) should be done via the LRN through the external domain.

The acceptance of the customs declaration occurs only after the goods are presented to customs, in accordance with the conditions for acceptance of a customs declaration foreseen in Article 172(1) UCC. Until the PN is received for the pre-logged declaration, triggering its acceptance (MRN allocation), the pre-logged declaration has no legal effect.

It is important to refer that detailed information as regards all the scenarios applicable to the import pre-logged declarations under CCI can be found in the CCI specifications.

In CCI the pre-logged declaration is used to process the data provided before the presentation of the goods in particular for the purposes of risk analysis (Article 227 IA). The pre-logged declaration either standard or simplified one has no legal effects until its acceptance by the customs authorities. Furthermore, in respect of lodging a customs declaration, Article 170 UCC stipulates that a customs declaration may be lodged by the person who is able to provide all the information which is required for the application of the provisions governing the customs procedure in respect of which the goods are declared, and this person shall also be able to present the goods or to have them presented to customs. The purpose of the presentation of goods is the declarant to inform/notify the customs authorities of the arrival of goods at the customs office or at any other place designated or approved by the customs authorities and the availability of those goods for customs controls (Article 5, point 33 UCC). For this reason, a data set in column “I2” in Annex B DA is used, which in CCI is transposed in message IE 432. Article 172 UCC defines what is meant by acceptance of a customs declaration and provides an obligation for customs authorities to accept immediately a customs declaration if two conditions are met:

1. Customs declaration which complies with the UCC requirements for placing the goods under customs procedure concerned.
2. The declared goods in the customs declaration have been presented to customs.

Also, in conjunction with Article 172 UCC, Article 226 IA states (except for the oral customs declaration, the one made by other act and the one made through EIDR) the customs authorities, shall notify the declarant of the acceptance of the customs declaration, providing him with a MRN and the date of its acceptance. It is important to distinguish in the CCI system between the declaration lodged prior to the presentation of the goods (code D and F) and the customs declaration lodged with the presentation of goods (code “A” and “C”) that they can be processed by the system in accordance with the legislation and more importantly to be known when the declaration has no legal effects and from which moment it is a declaration with legal effects, as well as the moment of notifying the trader about its acceptance and how it is done. It should be noted that the code for additional declaration type is used in the

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messages exchange via the common domain. Under the UCC CCI system a customs declaration is processed by two MS, in its whole life cycle from the moment of its registration/acceptance until the decision for release the goods. Therefore, it is extremely important to have a harmonised approach, particularly in respect of a common solution for updating the codes “D” and “F” with “A” and “C”. In case of a pre-lodged declaration, after the goods are presented (PN IE432 is received, successfully validated by the system and MRN is assigned), the additional Declaration Type code “D” is updated with code “A” for a standard declaration, while code “F” is updated with code “C” for a simplified declaration. The update as such should be recorded in the system, and it should be recognisable that the original declaration by the declarant has not been simply overwritten. Consequently, after the goods declared with a pre-lodged declaration are presented to Customs, changed code (from “D” to “A” and from “F” to “C”) as this declaration has the same legal effects with and is to be treated as a standard or simplified customs declaration.

In DDNCA for CCI-P2 (Full) Scope document it is described that in case of a pre-lodged declaration, when the presentation notification (IE432) is received and successfully validated by the system, the SCI validates again the Customs Declaration and after the successful validation, sends a ‘Customs Declaration Notification To PCI’ C_DEC_NOT (IE401) for validation to PCI.

The second ‘Customs Declaration Notification To PCI’ C_DEC_NOT (IE401) with the completed location of goods is sent by SCI to PCI when the Presentation Notification is received and successfully validated by the system for its re-validation, after the code defined for the Additional Declaration Type has also been updated from “D” to “A”. This is a necessary update to indicate to PCI that goods have been already presented and that the customs declaration is not a pre-lodged declaration anymore. The same is valid and applicable for pre-lodged simplified with Additional Declaration Type code “F”, meaning that after the Presentation Notification is received, the code used should be changed to Validation to PCI

It should be noted that in general the temporary storage declaration is out of scope of CCI. However, where Article 192 IA applies, the pre-lodged customs declaration can be considered by customs as a temporary storage declaration and in case of CCI this decision can be taken by the PCI. When this happens, it means that there is no separate temporary storage declaration. In such a case, the declarant of the pre-lodged customs declaration is also the person placing the goods under temporary storage.

5.2.1 Pre-notification of control for Authorised Economic Operator for customs simplifications

Following the submission, validation, and registration of a pre-lodged declaration, The CCI system at the SCI places a request to the National Risk Analysis System along with the necessary information for the Risk Analysis to be performed, as foreseen in Article 227 UCC IA.

The Risk Analysis results are automatically recorded by the system. Then, the PCI gets notified by a ‘Risk Analysis Request’ C_RSK_REQ (IE435) to perform its own Risk Analysis. The results are communicated to the SCI by a ‘Risk Analysis Results To SCI’ C_RSK_RES (IE436) message.

The customs officer at the SCI, after examining the results received from the PCI, registers Risk Analysis results, which are automatically recorded by the CCI system. Considering the result of the risk analysis, the customs officer at the SCI may decide to select the goods (or part of them) covered by the pre-lodged declaration for potential control.

In this case, since the declarant has an AEOC status, he/she should be notified of the intention of the customs authorities to control the respective goods before their presentation to customs, unless the notification may jeopardise the controls to be carried out or the results in accordance with Article 24(3) UCC DA. This also includes controls on behalf of other governmental authorities, where applicable.

Consequently, in case the customs officer at SCI selects the pre-lodged declaration for control, the AEOC declarant or his/her representative is informed by SCI about the intention of the customs authorities to potentially control the goods, via an IE460 message. Such message will not be sent only in case the SCI customs officer acknowledged in coordination with PCI that this notification may jeopardise the controls to be carried out or its results (Article 24 (3) DA). It should be noted that PCI has also the possibility to express their opinion that this notification may jeopardise the control and when sending Risk analysis result via IE436 to SCI, PCI can reflect this in the text filed of D.E. “Remarks” in IE436.



Figure 9 SCI notifies Declarant for intention to control.

It should be noted that under CCI the declarant should be always an AEOC, since this is a pre-condition for granting an authorisation for the use of centralized clearance simplification.

5.2.2 Correction of pre-lodged declaration

The correction of the pre-lodged declaration is a functionality developed in the CCI system to allow the declarant to change one or more declaration data in relation to a customs declaration lodged before the presentation of goods to the customs authorities.

Since the pre-lodged declaration has no legal effects, the correction of a pre-lodged declaration is not foreseen in the customs legislation. It is important to highlight that the principles for amendment foreseen in Article 173 UCC are applicable only to declaration already accepted by customs and therefore, are not applicable to the pre-lodged declaration.

The CCI system allows for the declarant to correct the data initially submitted as pre-lodged declaration by sending IE413 message to the SCI before the acceptance of the pre-lodge declaration, i.e., while the movement is in the state “Registered and Waiting for Presentation of Goods”.

Until the acceptance (MRN allocation), the pre-lodged customs declaration has no legal effect and because of this there are no limitations and conditions for its corrections. Furthermore, a correction of a pre-lodged declaration (IE413) can be initiated at any time prior to the acceptance of the import declaration. This is not applicable for the accepted customs declaration as it constitutes a legal act and has a legal effect.

The correction of the pre-lodged customs declaration can be requested by the declarant, using the same message (IE413) that is used in the case of amendment of the customs declaration, but the process is different. In case of pre-lodged declaration, as Article 173 UCC is not applicable, the correction can be used by declarant or his/her representative, who sent the declaration, to correct in practice all the data of the pre-lodged declaration.

The declarant can send more than one declaration amendment request (IE413) for a pre-lodged declaration to correct the data, which can be responded either with a positive (IE404) or negative (IE456) message. The CCI system will store the latest dataset of the pre-lodged declaration (pre-lodged IE415 with latest corrections if applicable).

Instead of sending the correction request via IE413 message to SCI for the pre-lodged customs declaration, the declarant may always lodge a new pre-lodged declaration with the correct data to the SCI. In this case for the previous pre-lodged declaration, the declarant can submit a cancelation request (IE414) or to do nothing and after expiration of the time limit for presentation of goods (30 days) the previous pre-lodged declaration will be rejected automatically by the system.

Correction after customs informed the AEOC about intention to control the goods.

As referred above, any correction of a customs declaration before its acceptance is not treated as an amendment in the meaning of Article 173 UCC and consequently is not covered by Article 173 (2). Therefore, the conditions/limitations laid down in that provision do not affect any corrections of a pre-lodged declaration. Regarding Article 24(3) UCC DA, customs authorities can send notification (IE460) to AEO trader in advance to inform him about the intention to control.

It is possible to initiate a correction of a pre-lodged declaration at any time, independently of the fact that the AEO trader has been informed about the intention to potentially control the goods, until the presentation notification is lodged.

It is necessary to highlight that amendment of the accepted customs declaration is different, where according to Article 173 (2) UCC amendment of customs declaration is not allowed when the customs authorities have informed the declarant that they intend to examine the goods.

5.2.3 Cancellation of a pre-lodged declaration

For pre-lodged declaration the terminology invalidation cannot be used since it was not accepted yet. Therefore, the legal provisions applicable to the invalidation of a customs declaration are not applicable to the pre-lodged declaration.

It is possible for a declarant/representative to request the cancellation of a pre-lodged declaration via IE414 message submitted to the SCI.

Although under CCI the message foreseen for cancellation of the pre-lodged declarations is the same to the one used to request the invalidation of a customs declaration, the legal framework is different, as the cancellation is not foreseen in the customs legislation. Consequently, the business process is also different, since in the case of cancellation of the pre-lodged declaration the message exchanges take place before the acceptance, while in the case of invalidation of the customs declaration the message exchanges occur after the acceptance, i.e., after the MRN allocation. In this case there is no need of double validation of the cancellation request, both by SCI and PCI.

The CCI system at SCI can register the decision that the customs declaration can be cancelled. Since there are no legal requirements to be met, the CCI system can check if the cancellation request is valid (if the state of the declaration is “Registered and Waiting for Presentation of Goods”). In this case a notification of the acceptance of the cancellation is sent to the declarant via IE410 message and to the PCI via IE449 message.

5.2.4 Presentation Notification in the context of customs declarations lodged prior to the presentation.

In CCI, the declarant/representative notifies the customs authorities of the presentation of goods at the customs office or at any other place designated or approved by the customs authorities and the availability of those goods for customs controls (in accordance with Article 5, point 33 UCC) via ‘Presentation notification’ IE432 message.

The ‘Presentation notification’ IE 432 should be sent by the declarant always to the SCI. The declarant or his/her representative notifies the SCI that the goods declared with the pre-lodged customs declaration are physically presented at PCI and are available for customs controls if such is needed.

The IE432 message corresponds to the dataset foreseen in column “I2” of Annex B to the UCC DA/IA, i.e., Presentation of goods to customs in case of customs declarations lodged prior to the presentation of the goods at import. It should be noted that IE432 serves the purpose only as PN for the pre-lodged declaration. For this reason, the content of the ‘presentation notification’ IE432 message is limited to the part of the data set in column “I2” of Annex B, as some of the D.E.s are applicable only in case of EIDR. It is important to note that under CCI, the presentation notification (IE432) shall contain the same LRN number that was sent in the pre-lodged CCI declaration (IE415 type “D” or “F”) as this LRN is used as a link between the PN and the pre-lodged declaration.

The PCI, declarant and representative submitted in the presentation notification should be the same as the ones provided in the pre-lodged declaration. Therefore, under CCI goods cannot be presented physically in a PCI different from the one already declared in the pre-lodged declaration, meaning IE432 should have the same PCI, as the one declared in the pre-lodged declaration, otherwise the PN will be rejected by the SCI. The PN should be lodged by the same person declarant/representative, who has lodged the pre-lodged declaration.

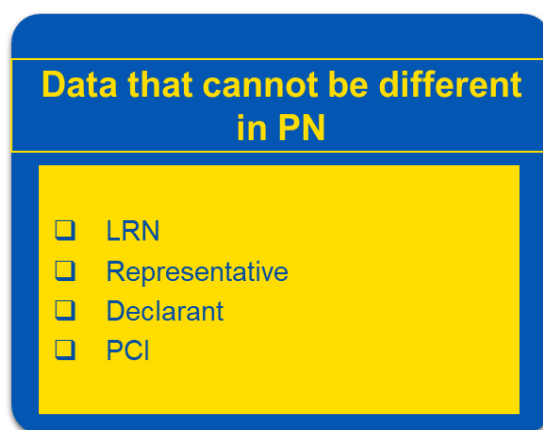


Figure 10 Data that cannot be different in PN

The IE432 should be sent within 30 days of the submission of a pre-lodged declaration. In case the IE432 is not received within this deadline, the message IE456 is sent to the declarant to inform him/her for the rejection of the pre-lodged declaration and the reason for the rejection. The PCI is also notified for the rejection with IE434. It shall be noted that, in practice, it might happen that the declarant is not aware or not sure of the concrete location of goods when he submits a pre-lodged declaration. Therefore, IE432 modifies the pre-lodged customs declaration by completing the location of goods. The information provided for the location of goods in the IE432 can be different from the data initially provided in the pre-lodged declaration.

In this case, the D.G. 'Location of goods' in IE415 (pre-lodged declaration) will be overwritten by the information provided in IE432. It should be noted that in case the location of goods in IE432 is not within the jurisdiction of the PCI, a new IE415 must be lodged, since the PCI cannot be different.

Beside the D.G. 'Location of goods', the D.G. 'Transport equipment' can be also modified via the IE432 in case when the declarant does not have the exact information when he submits the pre-lodged declaration or in case of goods transshipment.

As soon as the presentation notification 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. This is required due to the declarant's ability of changing the pre-lodged declaration's data during the period before submitting the IE432, without any restrictions. From legal point of view there are no limitation and conditions for the correction of the pre-lodged customs declaration, prior its acceptance. Such validation is needed also to check in case the TARIC measures have been changed in the interim of the pre-lodged declaration has been registered and the moment the goods have been presented. In this case different customs debt or different measures for prohibition and restrictions may occur. The general rule is that customs debt arises at the moment of acceptance of the customs declaration and should be checked that are correctly calculated at the moment of acceptance of the pre-lodged declaration.

Partial presentation of the goods is not possible under CCI.

Partial presentation of the goods in CCI is not possible as it would mean that the pre-lodged declaration is modified by the Presentation modification. It should be noted that in case the declarant wants to present only a part of the goods declared with the pre-lodged declaration, he/she has the possibility to correct the pre-lodged declaration, before presenting the goods or lodge a new customs declaration to declare the goods, which he/she will be able to present. The initial pre-lodged declaration shall be deemed not to have been lodged if the goods are not presented within 30 days of its lodging (Art.171 of the UCC).

5.3 Customs declaration – Submission upon presentation

5.3.1 Validation and registration of the customs declaration

The current section describes the standard CCI process. When the customs declaration is lodged upon presentation of goods the additional declaration type is equal to “A” or “C”. The declarant submits the customs declaration via IE415 message to the SCI. The registration of the customs declaration (lodged by the trader) or its rejection, by the CCI system is based on the result of customs declaration validation (semantic, syntactic, business level). This is an automatic validation, performed by the IT system (verification of existence and validity of the CCI authorisation, the EORI of declarant, check that the goods are part of the authorisation, declared different codes and many other automatic checks and verifications which need to be done to assure that this customs declaration complies with the conditions for placing the goods under the requested customs procedure).

In CCI this validation is done at both the SCI and at PCI, the latter mainly in order to validate its own national codes in the customs declaration. As for some D.E.s, the MS are allowed to apply national codes (see introductory note 11 of Annex B-IA), there is a need for this double validation. For example, the SCI would not be able to validate the national codes of the PCI, applicable for some supporting documents or additional procedure code, etc, because these codes are in the national data base of PCI. In this case SCI would reject the declaration, even though it has been completed correctly by the trader. For this reason, SCI should validate all the common codes and data in the submitted declaration, as well as its own national codes. After successful validation by SCI, it should communicate the declaration to PCI to validate only its own national codes. Based on the results of the PCI validation, the SCI should inform the declarant if the declaration is rejected or accepted by the system. For distinguishing which D.E.s should be validated by the PCI in IE415, the so-called CC qualifier is used. In cases where the declaration contains national codes valid only in the MS where the SCI is located, the CC qualifier shall still be used. For the purpose of distinguishing of the D.E. (if it should be validated by the SCI or PCI), the CC qualifier contains country code³ of the respective MS. After the successful validation of the customs declaration, the SCI checks and verifies that all required authorisations exist and are valid (at least there should be a valid authorisation for CCI). In addition, SCI verifies that the customs declaration was not submitted prior presentation of the goods to Customs at PCI, i.e., the additional declaration type is not equal to “D” or “F”). Finally, the SCI assigns a CRN to the declaration and sends it to PCI’ via IE401 message.

³ The country codes provided for in Commission Regulation (EU) No 1106/2012 shall be used

5.3.2 Acceptance of the customs declaration

The SCI accepts the import customs declaration, lodged under CCI on condition that:

- It contains all the necessary information which is required for the application of the provisions governing the customs procedure in respect of which the goods are declared.
- The supporting documents required for the application of the provisions governing the customs procedure for which the goods are declared are in the declarant's possession and at the disposal of the customs authorities at the time when the customs declaration is lodged.
- The goods to which the import declaration refers have been presented to customs.

The date of acceptance of the declaration by the customs authorities shall be the date to be used for the application of the provisions governing the customs procedure for which the goods are declared and for all other import formalities.

In CCI with IE415, the declarant submits his customs declaration, where he 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. It is important to note that according to Article 163, para 1 UCC the supporting documents required for the application of the provisions governing the customs procedure for which the goods are declared shall be in the declarant's possession and at the disposal of the customs authorities at the time when the customs declaration is lodged, which means that they are not required to be submitted/presented with the lodgement of customs declaration. The obligation for the Declarant to provide/submit them is in the cases where Union legislation so requires or where they are necessary for customs controls and are requested by customs authorities.

After a successful validation of the customs declaration, (both by SCI and PCI), and verification that the goods have been presented to Customs at PCI, the CCI system at SCI accepts the declaration simultaneously with assigning the MRN to the customs declaration and the state is moved to "Accepted". The SCI sends a notification 'Acceptance of Customs Declaration' E_ACC_DEC (IE428) to the declarant and a notification 'Acceptance of Customs Declaration to PCI' C_ACC_DEC (IE427) to the PCI.

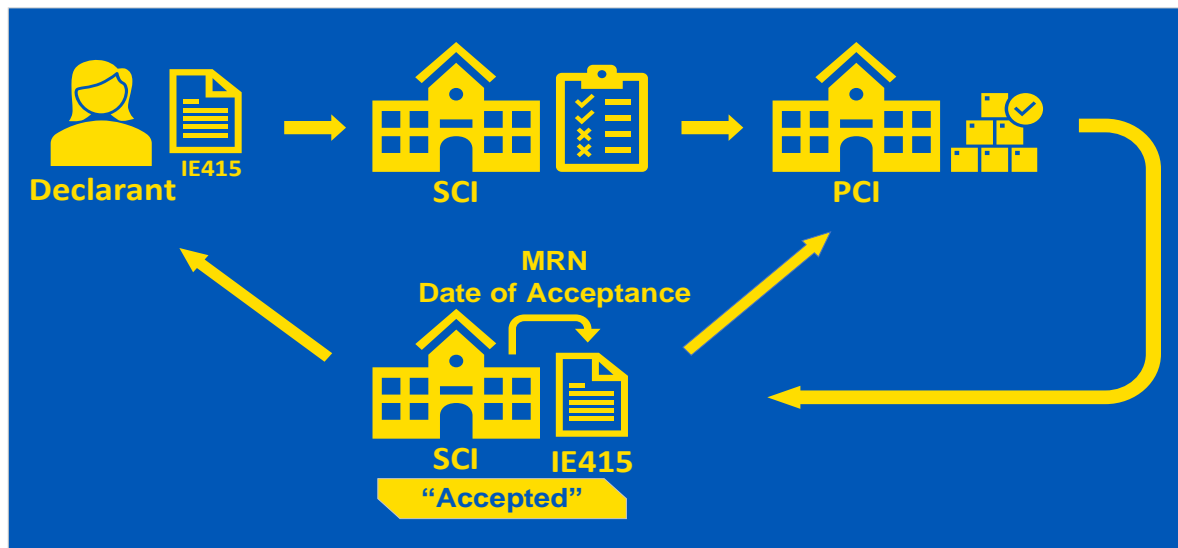


Figure 11 Acceptance of Customs Declaration

5.3.3 Amendment of the customs declaration

- Amendment before release of goods

The declarant may request an amendment to certain elements in the customs declaration as provided for in Article 173 UCC. The CCI system allows for the amendment of the customs declarations before the release of goods for import, in accordance with the conditions set in Article 173(1) and (2) UCC. 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, i.e., when the movement state is “Accepted”.

In all other states, the amendment request will be rejected by the system. Specifically, the amendment will be rejected if the state of the CCI declaration is “Under Control” or “Awaiting for PCI Control Decision” or “Under Release”.

In accordance with Article 173(2)(a) UCC, no amendment requests can be accepted after the customs authorities have informed the declarant about their decision to control the goods or after the customs authorities have established that the particulars of the customs declaration are incorrect (Article 173(2)(b) UCC). It means that when the status of the movement is set to “Under control” or “Awaiting for PCI Control Decision”, no more amendment requests can be accepted.

When the state of the declaration is “Accepted” an amendment of the customs declaration is possible. In this case, the movement state will be set to “Declaration under Amendment”. When SCI and PCI find the amendment valid, the movement state goes again to “Accepted” state.

On the other hand, in case the customs officer at SCI 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 that it has at the moment, i.e., “Accepted”, when the amendment request was received from the declarant.

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”. If the amendment is possible, the SCI validates the Amendment Request. Otherwise, the Amendment Request is rejected.

A supplementary declaration can be amended while in the states “Supplementary Declaration Registered⁴” and “Supplemented”. The process for amendment after release is applicable in this case, since goods are released under a simplified declaration or EIDR.

The simplified declaration and the supplementary declaration constitute a single, indivisible instrument taking effect on the date on which the simplified declaration is accepted. This means also that both the simplified and its supplementary declaration must be maintained in the national databases, even after the supplementary declaration is submitted and reconciliation is completed. The simplified and its supplementary declaration are processed separately in the system and have different MRNs assigned. Therefore, in case of amendment of supplementary declaration (see Art. 232, para 1, letter b IA) is needed, the simplified declaration can be amended also. Regarding EIDR and Supplementary declaration, only the amendment process for the supplementary declaration under EIDR is available in CCI. There is no amendment process of the PN currently. It should be noted that in case of EIDR the data of the declaration is in fact in the declarant's system, and how the amendment of the declaration made via EIDR is handled is out of scope of CCI system.

⁴ For the cases of standard and/or simplified declaration after their successful validation by the system, provided that the goods are presented, those declarations are in the state “Accepted”. For the cases of supplementary declarations after their successful validation by the system, they are in the state “Supplementary Declaration Registered”

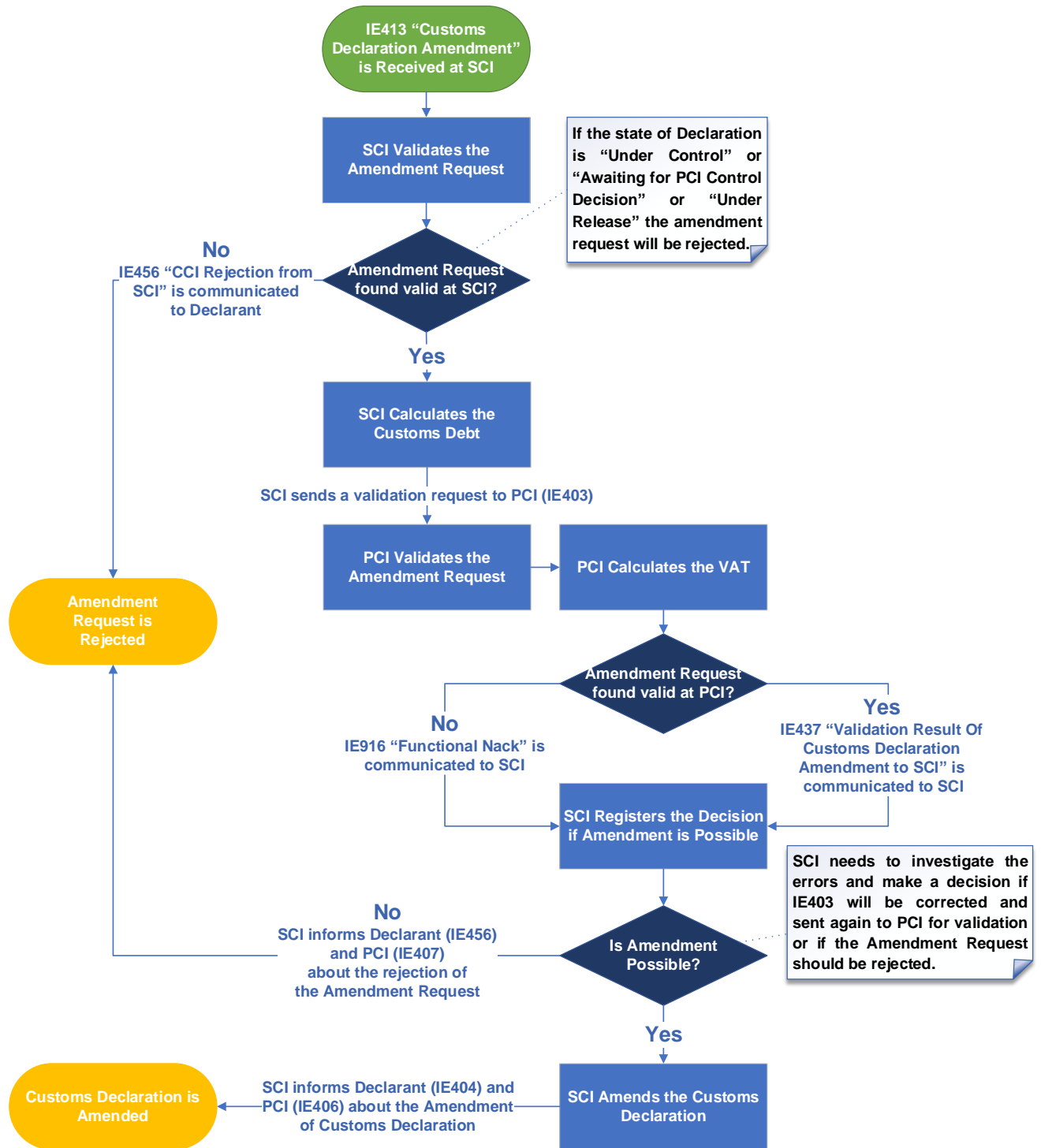


Figure 12 Amendment before release of goods

- **Amendment after release of goods**

Pursuant to Article 173(3) UCC amendment to a customs declaration is possible after the release of the goods upon a request by the declarant lodged within three years of the acceptance of the declaration to comply with his/her obligations related to the placing of the goods under the customs procedure concerned.

When the movement is under status “Goods Released”, an amendment of the customs declaration is also possible. In this case, when SCI and PCI find the amendment request as

valid, the movement state will be set to “Declaration under Amendment”. The movement state goes again to “Goods Released” after validation of the amended customs declaration, recalculation of the customs duties if needed and checks for payments secureness. In case the 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 that it has at the moment, i.e., “Goods Released”, when the amendment request was received from the declarant. The amendment request can be replied to the declarant by either an acceptance IE404 message or a rejection notification IE456.

The amendment process after release is applicable to all types of declarations (standard, simplified and supplementary), given the concrete states that 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”. If the amendment is possible, the SCI validates the Amendment Request. Otherwise, the Amendment Request is rejected.

Therefore, an amendment of a simplified declaration after release of the goods is possible while it is in states:” Goods released/waiting supplementary declaration”, “Supplemented” and “Timer for supplementary declaration expired“. In those states, the goods are already released under the simplified declaration and the time-limit of 3 years (starting from the date of acceptance of the simplified declaration is applicable for amendment requests (IE413) initiated by the declarant. Consequently, when IE413 is received while the simplified declaration is in the states listed above, the timer of 3 years should be checked automatically by the system. If the timer of three years from the date of acceptance of the simplified declaration has not expired, the request for amendment can be accepted. The amendment of customs declaration is communicated to the declarant with IE404. Otherwise, the amendment request will be rejected by the system, notifying the declarant with IE456 that due to the expiration of the three years, there is no legal basis for accepting his request to amend the declaration.

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 under EIDR.

The simplified declaration or the EIDR declaration and the supplementary declaration constitute a single, indivisible instrument taking effect on the date on which the simplified declaration is accepted and on the date on which the goods are entered in the records.

This means that for a supplementary declaration in case of simplified declaration the amendment is possible within 3 years, after the acceptance of the simplified declaration. In case the supplementary declaration is lodged under EIDR, the amendment of the

supplementary declaration is possible within 3 years from the date on which the goods are entered in the records. (The EIDR declaration is deemed to have been accepted at the moment at which the goods are entered in the records). The date of acceptance of EIDR is provided also in the supplementary declaration under EIDR, since it is available only in the declarant's system.

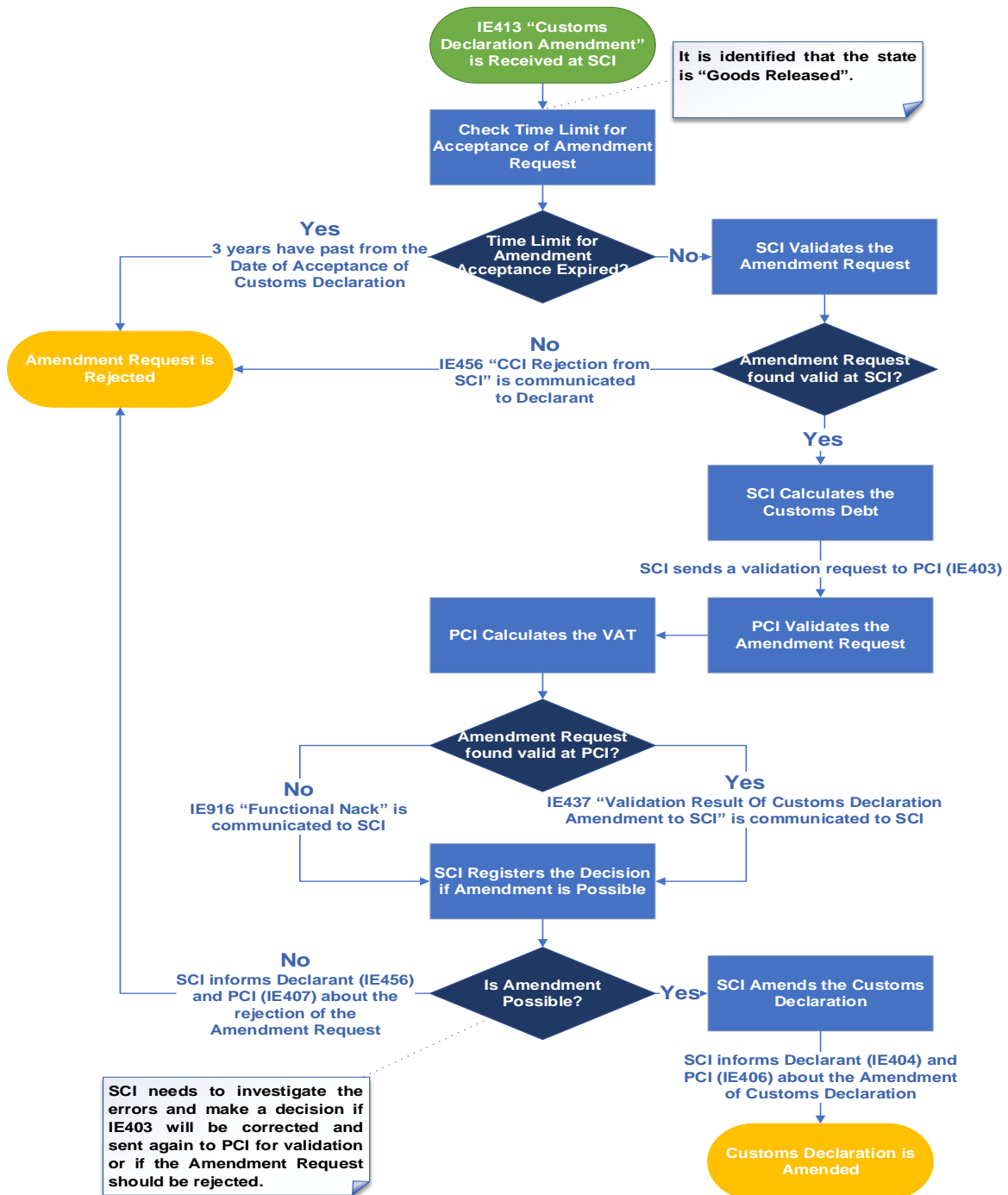


Figure 13 Amendment after release of goods

In CCI, there are limitations as to which D.I.s are allowed to be amended.

Data elements that cannot be amended in the declaration under CCI

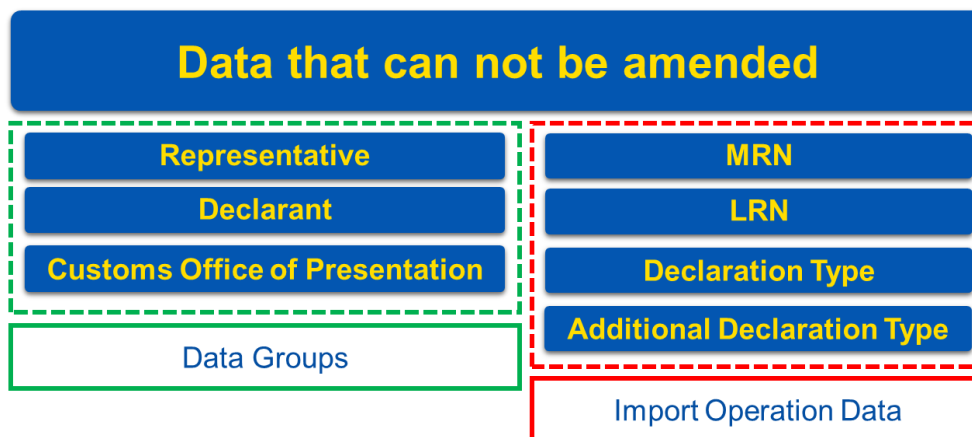


Figure 14 Data elements that cannot be amended in the CCI declaration

The listed data elements above (covered by R0907) are restricted due to practical, business and technical reasons in CCI, which means that the CCI system will reject automatically IE413 when such amendments are requested during the process of IE413 validation.

There are no further restrictions and all other D.E./D.G. in the customs declaration can be amended if it is justified. This should be a decision of the customs authorities at the SCI level. Therefore, for all the other D.E.s in the import declaration (beside the ones listed in R0907) the decision if their amendment can be accepted or not should be taken by the customs officer of SCI and should not be restricted automatically by the system. It should be noted that the amendment of the customs declaration follows a decision taken by the competent customs authorities upon the application of the declarant pursuant to Article 22 UCC. Therefore, there should be a human decision to accept or not the requested amendment in CCI (after the declaration is accepted). It should be also noted that if the customs declaration is in the state “Declaration Under Amendment”, then the CCI system requests the recalculation of the duties, which give certainty that after the amendment is accepted, the actual duties and taxes will be calculated properly, considering the amended data of the import declaration.

5.3.4 Invalidation of the customs declaration

The invalidation of the customs declaration is a legal act by the competent customs authorities triggered by a reasoned application of the declarant and based on a customs decision taken based on Article 22 UCC. Only in specific cases provided under the UCC legal framework customs declaration that has been accepted may be invalidated.

There are two types of cases where the customs declaration that has been accepted could be invalidated:

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declaration already accepted. The declarant can apply for an invalidation of the import declaration by sending an ‘Invalidation request’ (IE414) of the customs declaration to the SCI, after the declaration had been accepted and before the release for import, but if the declaration is “Under Control” or “Awaiting for PCI Control Decision”, the invalidation request will be rejected. In case it is found that the legal requirements are met, the SCI registers the decision that the customs declaration can be invalidated. A notification of the acceptance of invalidation is sent to the declarant with IE410 and to the PCI with IE449. The state of the declaration is set to “Invalidated”.

Otherwise, if the legal conditions are not fulfilled, the SCI sends a rejection message (IE456) to the declarant and the CCI movement does not change status.

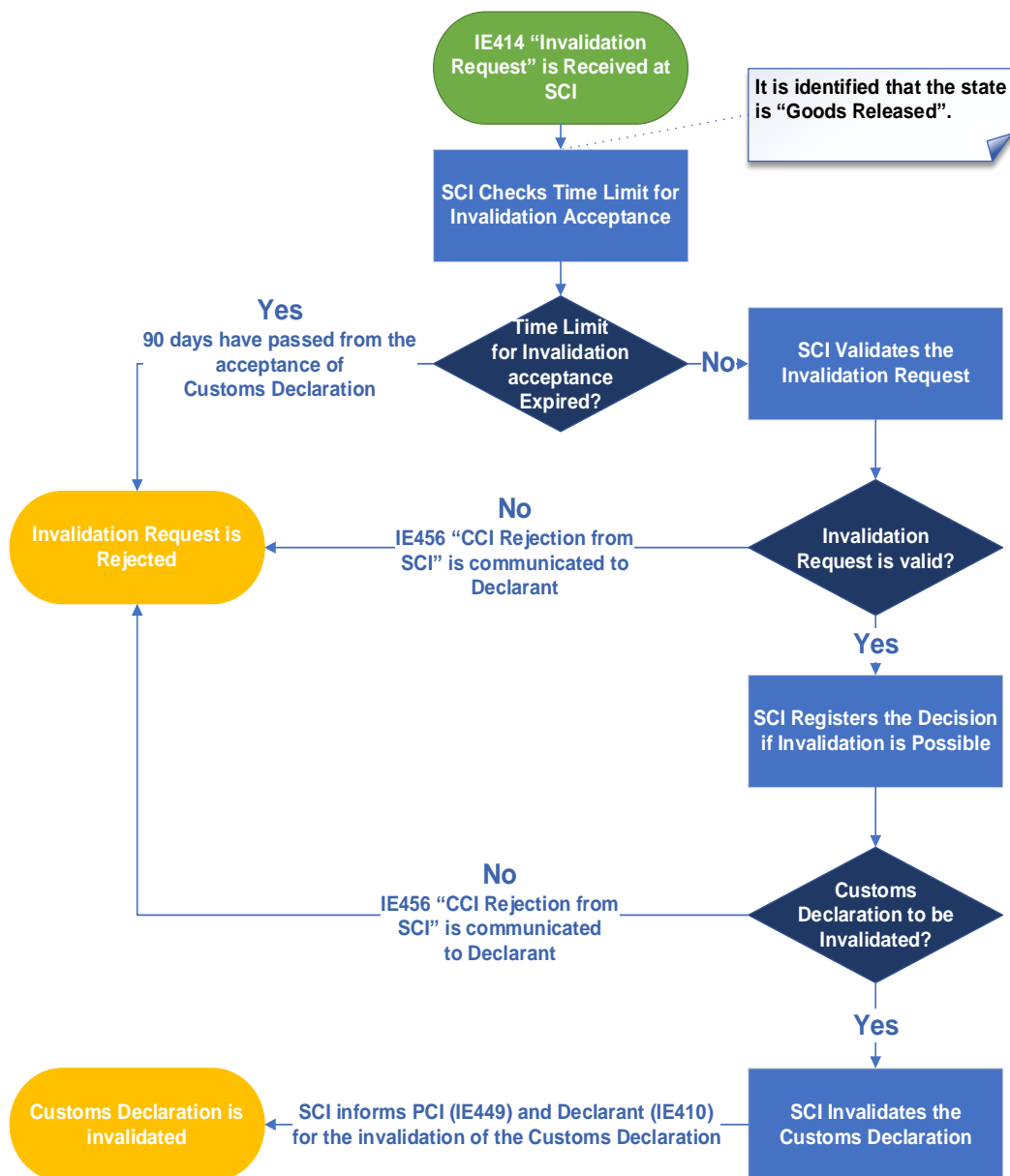


Figure 16 Invalidation request after the release of goods

It is important to highlight that, in accordance with the legal provisions, in case the SCI has decided to perform controls, the invalidation request should not be accepted before the conclusion of the referred controls. In practice, it won't be possible for the declarant to submit an IE414 to the SCI, if the state of the customs declaration is "Under Control" or "Awaiting for PCI Control Decision", as in this case the 'Invalidation request' is rejected automatically by the SCI system, sending a rejection message IE456 to the declarant and the CCI movement does not change status.

Article 174 (2) UCC determines that a customs declaration shall not be invalidated after the goods have been released unless where otherwise provided. The legal framework for the invalidation of an import declaration, after the release for import is provided in Article 148 DA. The application for invalidation of the customs declaration based on Article 148 (1) to (3) DA, shall be submitted within 90 days from the date of the acceptance of the customs declaration.

1. Deadline of 90 days (Art. 148, (1, letter a), (2, letter a) and (3, letter a) DA is applicable and it is the first condition under which the invalidation request can be accepted by the customs authorities, meaning that this deadline is a limit, if the invalidation request is submitted after this 90 days it should not be accepted by the customs authorities as it is not allowed by the legislation. In CCI IT system this is implemented by using a timer to automate the process. If the timer is expired, such invalidation request will be automatically rejected by the system, as the first condition is not met.

In DDNCA for CCI-P2 (Full) Scope document this is clearly reflected in all CCI scenarios for the invalidation request submitted by the trader after the release of the goods. Also in the **Table 5: Functional Timers** Art. 148 (1)(a) DA is referred to, as it defines the time limit for accepting an 'Invalidation Request' from the EO and no need to repeat Art. 148, para 2, letter (a), para 3, letter (a) DA, as the deadline is one and the same – 90 days.

It should be noted that all the other conditions listed under Article 148, para 1, 2, 3 UCC in the letters except letter (a) are applicable in the context of the final decision of the customs authorities to invalidate or not the respected customs declaration. However, the verification of these conditions is subject of human checks and decision, based on the reasoned application of the declarant and they cannot be automated.

2. Article 148 para 4 DA defines very specific cases in which the customs declaration can be invalidated (Article 148, para 4, letter (a) is not applicable for CCI), where the decision for invalidation is based on the specific conditions, stipulated in the provisions of Article 148, para 4, letters (b), (c), (d) and (e) and is not limited by a concrete deadline.

From practical point of view, if such invalidation request need to be submitted after 90 days, where the timer will expire and the system will reject it, then the declarant can inform the customs authorities outside the system that he need to submit such invalidation application, subject on the special circumstances laid down in Article 148 (4) DA and if he has the justified reasons for that, then this need to be a national decision how to cope with the 90 days timer, as it is set/built in the national CCI application, to allow the submission on such invalidation request.

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.

In the case of a pre-lodged Declaration, 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 of the Customs Declaration’ (IE414).

It should be noted the following regarding the Invalidation of simplified and supplementary declaration.

The simplified declaration and the supplementary declaration constitute a single, indivisible instrument taking effect on the date on which the simplified declaration is accepted.

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, it means that if an invalidation is needed after the simplified declaration is supplemented, the declarant should apply for invalidation of both declarations. In general, the invalidation process is the same for all types of supplementary declarations, with the following specifics for the case of recapitulative declaration. Since a recapitulative supplementary declaration covers more than one simplified declaration, 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. This is because under SCI partial invalidation is not possible. The Invalidation request under CCI refers to the MRN of the declaration, which means that an invalidation request (IE414) cannot refer only to a specific GS level of the recapitulative supplementary declaration, which corresponds to the invalidated supplementary declaration.

5.4 Risk Analysis at SCI and PCI

Risk analysis is performed both by the SCI and PCI in both cases for a pre-lodged customs declaration and declaration lodged upon presentation of goods. After the pre-lodged customs declaration is registered at SCI, the CCI system at the SCI places a request to the National Risk Analysis System along with the necessary information for the Risk Analysis to be

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performed. The Risk Analysis results are automatically recorded by the system. Then, the PCI gets notified via IE435 to perform its own Risk Analysis.

The results are communicated to the SCI via IE436 message. After the acceptance of the customs declaration, the CCI system at the SCI also places a request to the National Risk Analysis System along with the necessary information for the Risk Analysis to be performed. Only the SCI Risk Analysis is performed at this stage. PCI will perform its own Risk Analysis at a later stage, during the process of “Perform controls by SCI and PCI”, after SCI sends message IE440 (Request to Control) or message IE468 (Pre-Release Notification), depending on the risk analysis results recorded at SCI.

IE440 message is sent by SCI to request from PCI to perform physical controls and to communicate to PCI the type of control that shall be performed by PCI.

On the other hand, IE468 is sent by SCI to notify PCI that goods can be released. With this message SCI communicates its Risk analysis results and documentary control results to PCI (if any), that can assist PCI for its decision to perform controls or not.

Risk analysis at SCI and PCI is triggered also in case of amendment of a customs declaration after it is accepted and goods are not released and in case of correction of a pre-lodged declaration, since it is possible that the Risk Analysis results of the amended/corrected data can be different from the once done on the original declaration data registered and accepted.

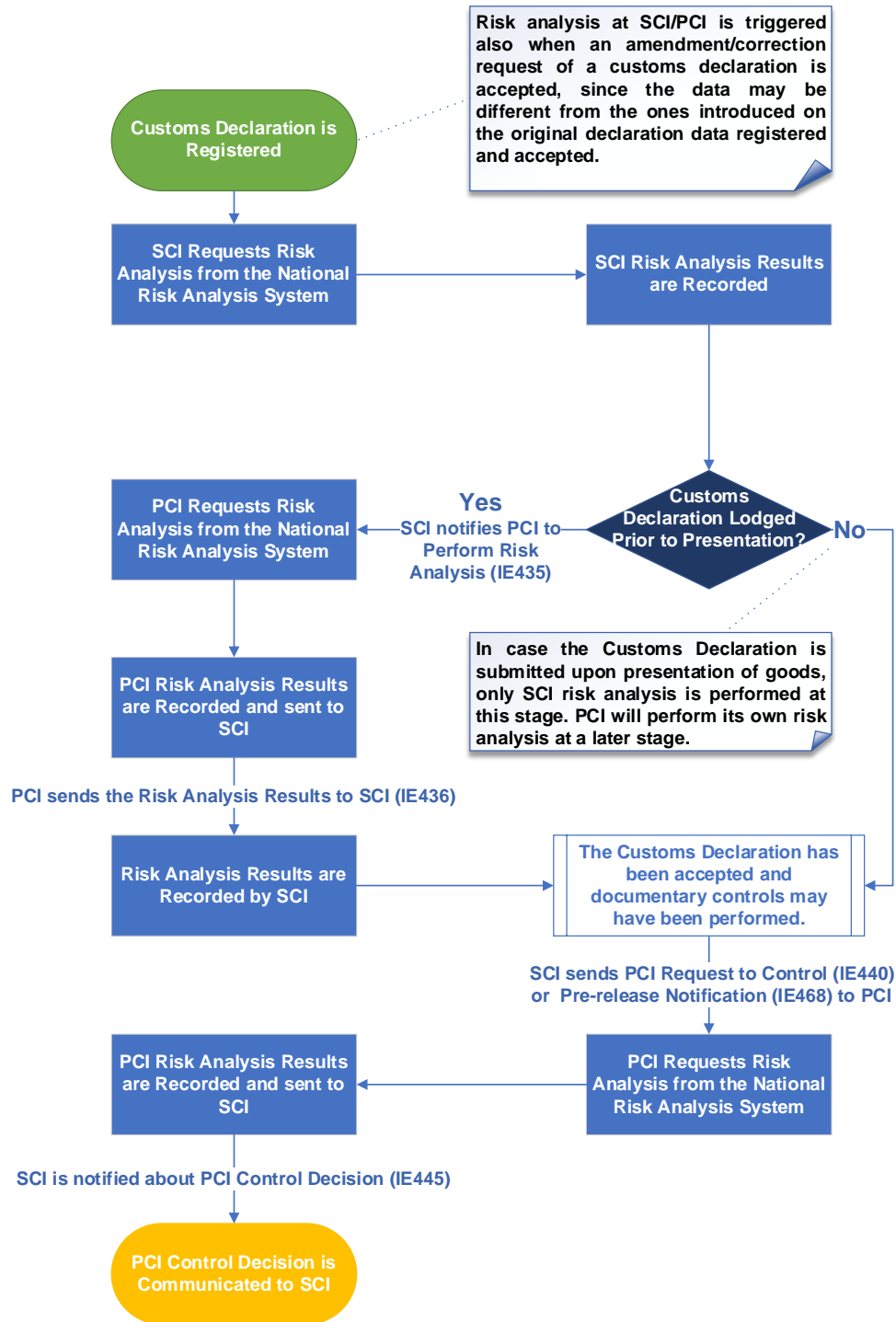


Figure 17 Risk Analysis at SCI and PCI

5.4.1 Risk analysis identification

Under CCI, if a risk is identified, then D.E. `Risk analysis Identification Code` should be set with one of the following codes available in CL107:

- R- Common Risk identified;
- N- National risk identified;
- Y- Combined risk identified.

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If a risk is identified, then D.G. RISK ANALYSIS RESULTS should also be populated.

The structure of the D.G. RISK ANALYSIS RESULTS implemented in the messages, IE440 IE468 allows to indicate one general Risk Analysis indicator (CL 107) per each item in the declaration, and Risk details about all possible Risk areas that were flagged as problematic on that item (CL 740).

The identified risks are detailed also with control types of recommendation for them. In this case if the Data Group <RISK ANALYSIS RESULTS> refers to a specific Goods item it is specified in D.E. Declaration goods item number.

If D.E. Declaration goods item number is empty, Data Group <RISK ANALYSIS RESULTS> is applicable to the whole Shipment (to all good items)

If D.E. Declaration goods item number has the value “0” then Data Group <RISK ANALYSIS RESULTS> does not refer to a specific Goods Item but to a D.E. situated at GS level

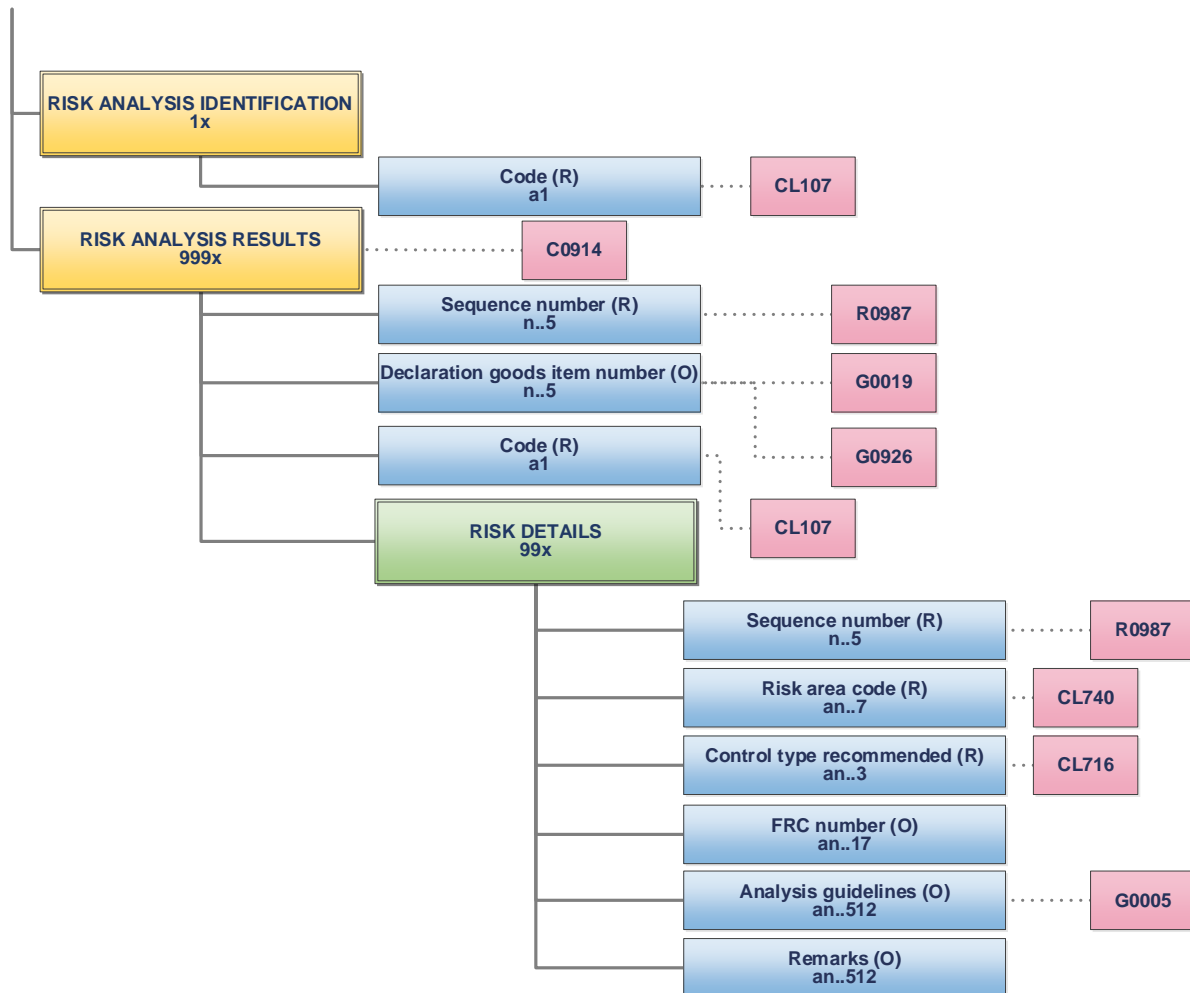


Figure 18 D.G.s for Risk Analysis of IE440/IE468

The structure of the D.G. RISK ANALYSIS RESULTS implemented in the message IE436 additionally allows to indicate both the Goods shipment number and Goods Shipment item number.

Depending on how both these D.Es. are filled it is possible to point out that the identified risk refers:

-to the whole declaration: in this case both D.I. 'Declaration goods item number' and D.E. 'Goods shipment sequence number' are omitted.

- D.I.s situated at the goods shipment level; then D.I. 'Declaration Goods Item Number' has the value '0' and DI "Goods Shipment Sequence Number" has a non-zero value;
- All items under a specific goods shipment; then D.I. "Declaration goods item number" is omitted and D.I. "Goods Shipment sequence number" has a non-zero value;
- Specific goods shipment item (in a specific goods shipment): then D.I. "Declaration Goods Item Number" and D.I. 'Goods Shipment Sequence Number' have a non-zero value.

The goods shipment sequence number is introduced in D.G. RISK ANALYSIS RESULTS to cover the recapitulative declaration, which may include several GS levels, correlated to several simplified declarations.

It should be noted that physical control of goods is not possible in the case of Supplementary Declaration and since only financial risk analysis and documentary controls are performed, the goods shipment sequence number is introduced in D.G. RISK ANALYSIS RESULTS only in messages which are communicated and exchange for the recapitulative supplementary declaration.

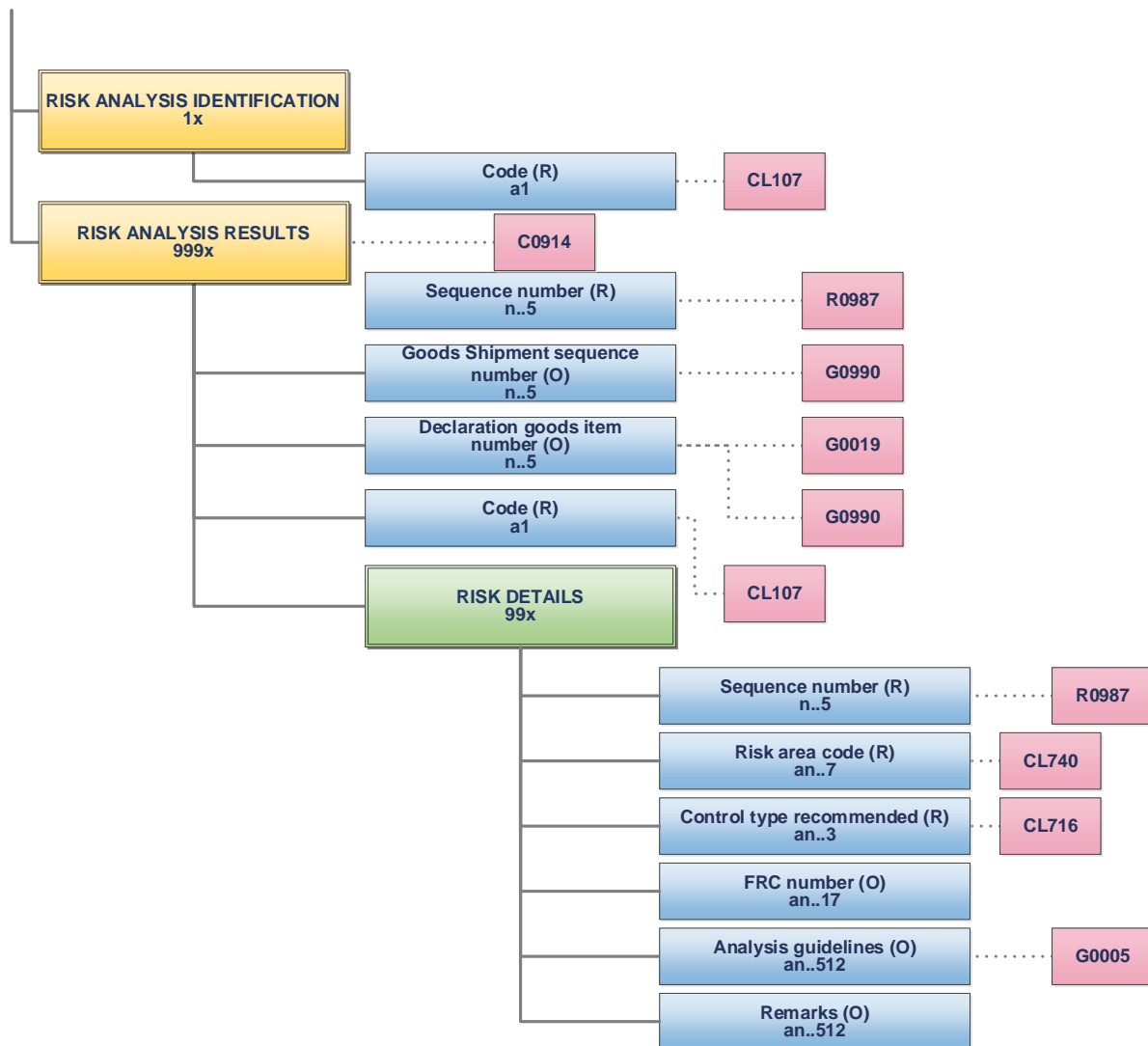


Figure 19: D.G.s for Risk Analysis of IE436

5.5 Perform controls by SCI and PCI

The customs authorities may decide to verify a customs declaration as to confirm the accuracy of the declared data. In accordance with Article 188 of the UCC, the following customs controls may take place after the acceptance of the customs declaration:

- a. Examination of the customs declaration and of the supporting documents;
- b. Require the declarant to provide other documents;
- c. Examination of the goods (physical control);
- d. Take samples for analysis or for detailed examination of the goods.

5.5.1 Perform documentary controls at SCI

Following the risk analysis, the SCI may decide to perform documentary control and may conclude on the need to request additional supporting documents. If at SCI it is identified that additional supporting documents are required, the SCI notifies the declarant to provide the necessary supporting documents via IE460 message. In response, the declarant provides the supporting documents to the SCI via message 'Provide Supporting Documents' IE446. In case no documents need to be requested the IE460 will not be sent to the declarant, but in both cases the movement state of the declaration will be set to "Under Control".

It should be noted that the PCI is not involved in the documentary controls, since according to Article 179 of the Code the SCI should carry out documentary control and require additional documents from the declarant if necessary. The result of the documentary controls (examine the declaration and the supporting documents) can be positive or negative. The declarant is always notified by SCI about the documentary control results via IE447 message. If it is identified that the documentary control results are satisfactory, the PCI is notified by a request to control (IE440) or a pre-release notification (IE468). In both cases, the movement state will be set to "Awaiting for PCI control decision" after receiving the acknowledgement message IE454 from PCI. If it is identified that the documentary control results are not satisfactory, the movement state of the declaration will be set to "Goods Not Released".

In CCI, based on the controls (documentary/physical or both) performed by SCI and/or PCI as a first step the declarant always is notified about the control results. In those cases, SCI communicates to the declarant, the results of a verification of the customs declaration as referred to in Article 191 of the Code via the relevant messages. As a next step, the SCI identifies if the goods will be released or not. In the cases when it is identified by SCI that the

goods will not be released, SCI communicates the final decision for non-release of the goods to the declarant with message IE451. At the same time, SCI notifies PCI that the goods are not release with a message IE442.

It is important to point out that the message “No Release” should be sent after the completion of the procedure for RTBH, which is out of scope of SCI and is left to be handled as a national matter. In any case, the above approach is taking into account the specific procedure for the RTBH stipulated in Article 9 of IA.

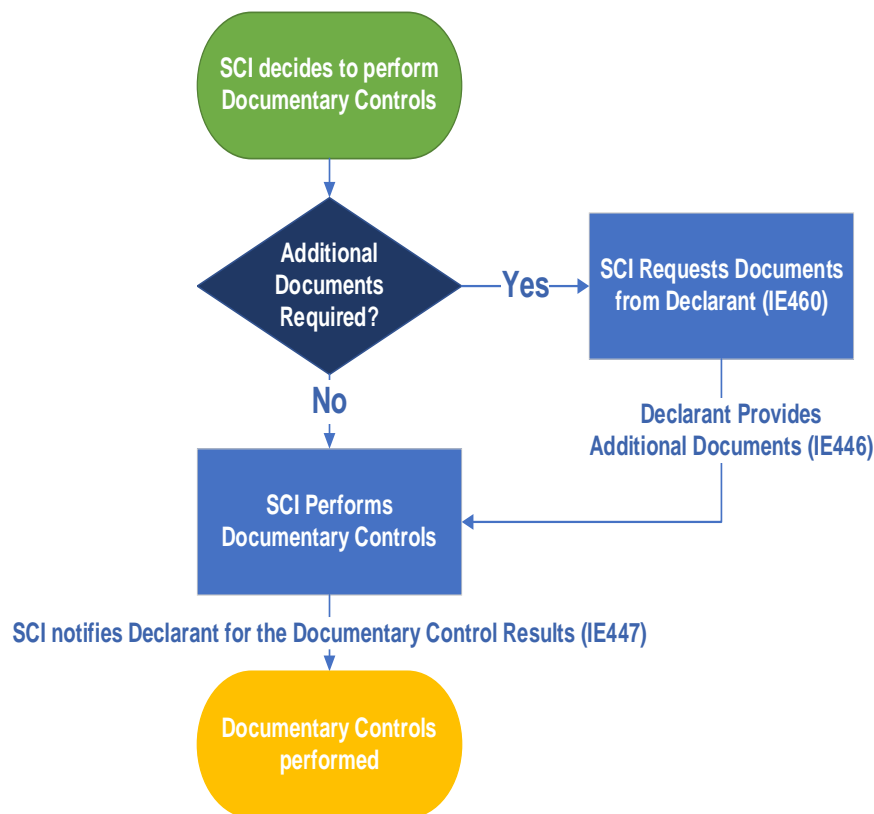


Figure 20 Perform Documentary Controls at SCI

SCI informs PCI for its decision that goods can be released in the following cases:

- When the SCI decides that no controls are required (neither by the SCI nor by the PCI);
- When the SCI decides that only documentary control is required, and the documentary control result is found satisfactory. In these situations, a pre-release notification (IE468) is sent by the SCI to the PCI as to inform it about the decision of pre-release and to transmit the results of the related risk analysis, and the results of the documentary control (if any).

5.5.2 Perform controls (physical examination of the goods) at PCI

Possible scenarios for SCI and PCI decisions and controls:

1. Following the risk analysis, the SCI may decide that control of goods at PCI is needed. In this case SCI sends a notification ‘Request to Control’ IE440 to the PCI that physical controls

should be performed. The PCI performs its own risk analysis and sends to the SCI the ‘Control Decision’ with message IE445.

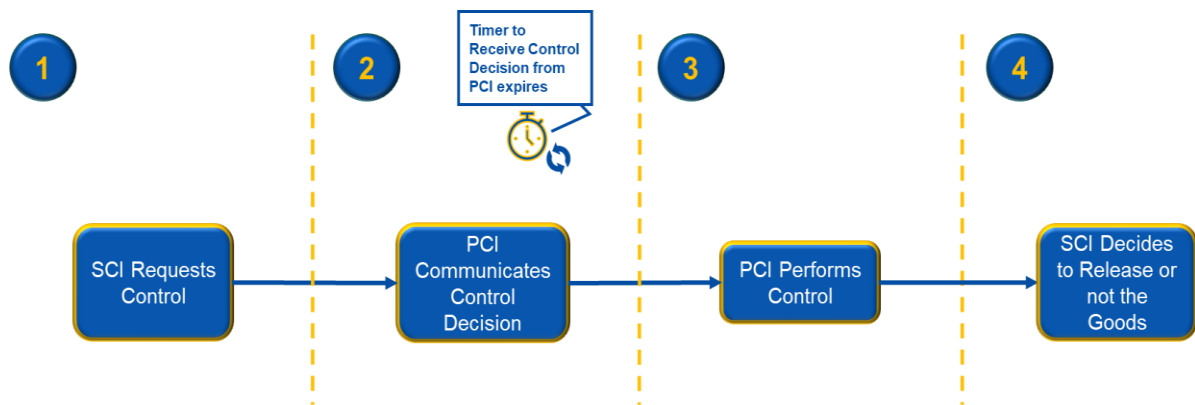


Figure 21 SCI requests PCI to perform controls

2. Upon receipt of pre-release notification (IE468), the PCI performs its own risk analysis for national purposes and notify SCI about the risk analysis results and about its decision to perform or not to perform controls with message IE445. Based on the control decision received from PCI, it is identified at the SCI, all the controls needed to be performed.

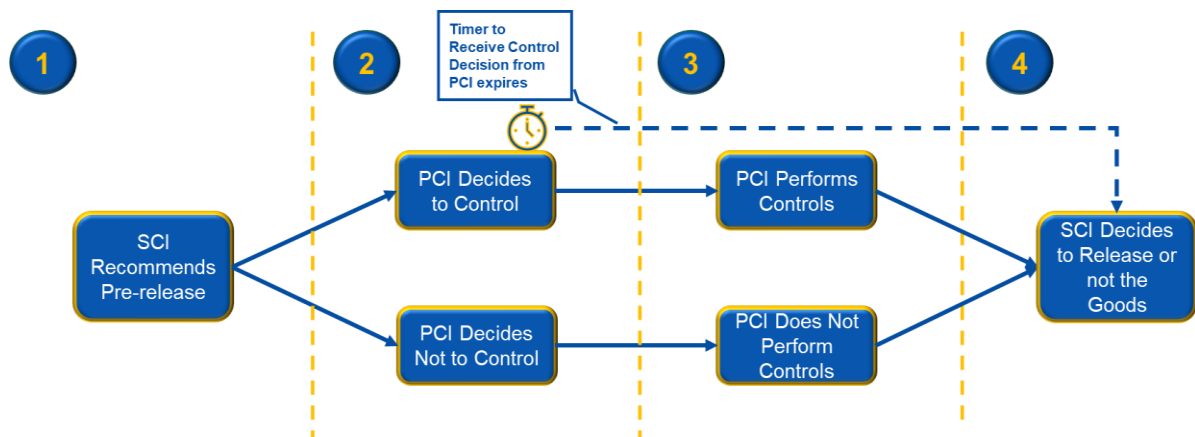


Figure 22 SCI sends PCI a pre-release decision

In both cases, when it is identified that controls are required at PCI, the movement state of the declaration under CCI will be set to “Under Control”. The SCI notifies the declarant that controls will be performed at PCI with message IE460 (please see point 5.5.3).

This is the moment when the declarant is notified for all the controls needed, based on the SCI and PCI decisions for controls, even in the case when the SCI notifies the declarant to provide the necessary supporting documents with message IE460 (please see point 5.5.3).

When SCI request PCI to perform control, the PCI shall carry out the customs controls (examine the goods) and provide the SCI with the results of these controls. (Article 179 (3)

and (5) of the UCC). When the controls are performed and finalised at PCI, the ‘Control results from PCI’ (IE441) is sent to the SCI, containing the control result code of PCI. In case the control result is indicated with code ‘B1’ (Not Satisfactory) or code ‘A4’ (Minor Discrepancies), the discrepancies found during the controls at the PCI should be reported in IE441. It should be highlighted that the Control Result Code ‘A4’ is used when the PCI identifies some minor discrepancies during the physical examination of the goods. In these cases, it is the responsibility of the SCI to take the decision concerning the release of the goods (positive or negative), after checking the minor discrepancies. It is important to refer that the import declaration cannot be amended after the IE441 is sent from PCI to SCI.

Additionally, it is important to highlight that CCI specifications contain a detailed description of the different scenarios of possible combinations of controls performed in SCI and PCI and its consequences in terms of the final decision to release or not release the goods.

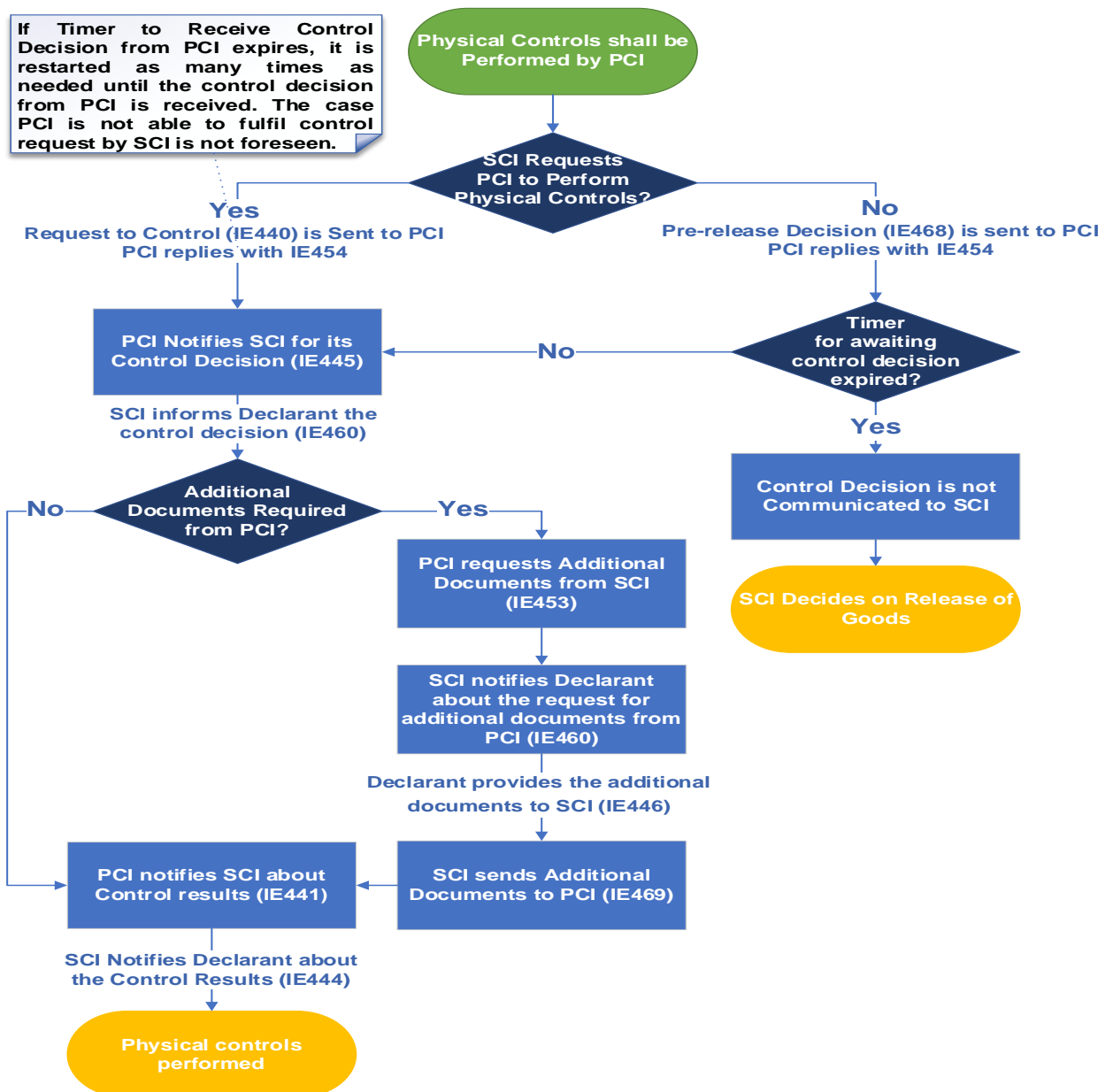


Figure 23 Perform Physical Controls at PCI

5.5.3 Import Control Decision Notification (message IE 460)

This Chapter intends to clarify the use of IE460 message via which the concerned declarant/representative is notified about the customs control. Message IE460 is also used to request additional supporting documents. The use of code lists 'Notification Type' (CL384) and 'Control Type' (CL716) in the IE460 message will also be clarified considering the customs legislation in force.

The decision to perform customs control is taken, as a result of the risk analysis performed both by the SCI and PCI in both cases for a pre-lodged customs declaration and declaration lodged upon presentation of goods.

Message IE460 is sent in the following cases:

- Following the risk analysis, the SCI may decide to perform documentary control and may conclude on the need to request additional supporting documents. If at SCI it is identified that additional supporting documents are required, the SCI notifies the declarant to provide the necessary supporting documents via IE460 message.
- During the actual control (examination of the goods) at PCI it is possible PCI to identify that more documents are required for the purpose of the control of goods. Since PCI cannot communicate directly with the declarant, if additional documents are required, it can send a request for additional documents to the SCI with message IE453. Then SCI notifies the declarant about PCI request for additional documents with IE460.
- A message IE460 is sent to the declarant to be notified of all the controls needed, in respect of a customs declaration already accepted (MRN Allocated), based on the SCI and PCI decisions for controls. In this case IE460 is sent to the declarant/representative (independently of the AEO status). The referred message intends to inform the trader of the upcoming control activities and to request supporting documents, if needed.
- A message IE460 message can also be sent in the case of a customs declaration lodged in accordance with Article 171 of the UCC (please see point 5.2.1).

CL384 (Notification Type) is included in the IE460 message in order to distinguish the different types of 'Import Control Decision Notifications' that may be sent to the declarant/representative as follows:

- '0' - Control Notification (and requested documents if needed) - shall be used in the context of already accepted declarations (MRN allocated), in the first IE460 message

sent by the SCI to the declarant/representative to inform him of the upcoming control activities. In such case, the customs officer also has the possibility to request additional documents if needed;

- ‘1’ - Additional Documents Request – shall be used in the context of already accepted declarations (MRN allocated), in the cases when SCI decides to perform documentary control and may conclude on the need to request additional supporting documents or in the case when during the actual control (examination of the goods) at PCI it is identified that more documents are required for the purpose of the control of goods. In these cases, D.E. ‘Notification date’ should be filled by SCI for indicating the start date of the time limit for providing the requested additional supporting documents, as well as the date when the control will be performed in the D.E. ‘Anticipated control date’;
- ‘2’ - Intention to Control – shall be used in the context of pre-lodged declarations, when an IE460 is sent to the declarant/representative with AEO status to inform him/her about the intention of the customs authorities to potentially control the goods. In this case documents cannot be requested.

The IE460 message uses CL716 (Control Type) to allow for the identification of the type of controls to be performed (e.g., documentary controls, physical controls, sampling etc.). The type of controls is to be provided only in the message IE460 sent by the SCI in respect to customs declaration already accepted and when the notification type is ‘0’. In case the control type ‘Other’ is selected, the D.E. ‘Remarks’ under D.G. ‘Type of controls’ will specify/describe the controls to be performed.

5.5.4 Usage of Control Results codes

In CCI the control results codes are used to support the communication between the SCI and PCI for indicating the results of the documentary control (performed by SCI) and control of the goods (performed by PCI), based on which the SCI should take the final decision whether goods can be released for import or not.

The aim of this chapter is to improve the common understanding and harmonise the usage of the control result codes among the Member States. It is important to highlight that the decision which control result code will be indicated in the related messages shall be taken by the customs officer considering all the information at his/her disposal.

It is the responsibility of the SCI to decide about the release of the goods (positive or negative). The documentary control is carried out by the SCI where the customs declaration is lodged,

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while the physical control of the goods is performed by the PCI where the goods are physically presented and available for control. Depending on the final decision, SCI shall inform the PCI (and the declarant) of the release of the goods (or non-release).

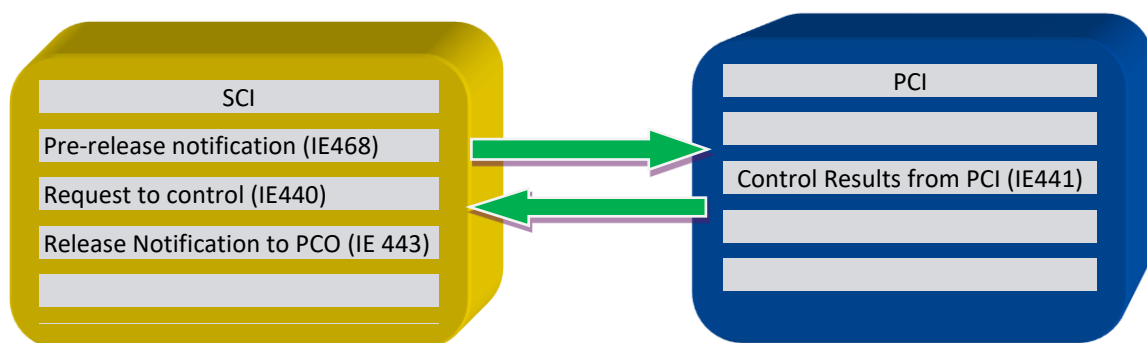
It's worth to be mentioning that PCI controls shall be performed against the ORIGINAL declaration data provided by the Trader, even if SCI already sent discrepancies based on documentary controls in the message IE440/IE468. The PCI shall perform the controls and report back all discrepancies in IE441, even if the same ones were found by SCI during documentary controls.

Therefore, after documentary controls, SCI may have identified discrepancies, while PCI can identify, and report the same or additional discrepancies based on controls on PCI. Also, the PCI may receive either IE440 (and shall perform the controls requested from SCI) or IE468 (that contains the information about SCI controls to help PCI to decide if PCI will perform controls or not).

Under CCI the following control results codes can be used and exchange between SCI and PCI:

- A1 – Satisfactory;
- A2 – Considered satisfactory;
- A4 – Minor discrepancies;
- B1 – Not Satisfactory.

where they are applicable in the following messages:



SCI - the verification of the declaration and the examination of the supporting documents are to be completed at the SCI.

The following codes on the control results can be recorded by SCI

Code	Usage of the codes
A1 "Satisfactory"	Where at SCI documentary control was carried and no discrepancies were detected
A2 "Considered satisfactory"	Where at SCI no documentary control was carried
A4 Minor discrepancies	Where at SCI documentary control was carried and minor discrepancies were detected between Declaration data and supporting documents, which will not lead to recalculation of duties and taxes: <ul style="list-style-type: none"> - Small weight differences by rounding off the weight - Obvious Typos, transposed digits etc. - Wrong reference to a document in the declaration, but the provided supporting document is correct.
B1 Not Satisfactory	Where at SCI documentary control was carried and where goods cannot be released for import because: <ul style="list-style-type: none"> -Major discrepancies were detected, between declaration data and the provided supporting documents - not all the necessary supporting documents were presented or comply with the applicable requirements.

PCI - the physical examination of the goods is be completed at the PCI.

The following codes on the control results can be recorded by PCI

Code	Usage of the codes
A1 "Satisfactory"	Where at PCI controls of the goods was performed (full or partial) and no discrepancies were detected
A2 "Considered satisfactory"	Where at PCI no controls of the goods were performed
A4 Minor discrepancies	Where at PCI controls of the goods was performed and minor discrepancies were detected, which will not lead to recalculation of duties and taxes: Gross mass-small differences

	<p>Incorrect identity/nationality of means of transport.</p> <p>Irregularity in weight without visible tampering of the goods (small weight or differences by rounding off the weight).</p>
<p>B1</p> <p>Not Satisfactory</p>	<p>Where at PCI controls of the goods was performed and where goods cannot be released for import because:</p> <ul style="list-style-type: none"> -Major discrepancies were detected, between declaration data and the nature of the goods -goods are not allowed to be imported, due to national prohibitions and restrictions in the PMS

- Use of the control results codes in the pre-release notification (IE468) when SCI informs PCI for its decision that goods can be released in the following cases:
 - The SCI decides that no controls are required (neither by the SCI nor by the PCI) and when at SCI no documentary control was carried, the control result code “A2” shall be used;
 - The SCI decides that only documentary control is required and the result of it is either Satisfactory (the control result code “A1” shall be used) or Minor Discrepancies are found (the control result code “A4” shall be used).
- Use of the control results codes in the request to control (IE440) form SCI to PCI:
 - The control results codes “A1” and “A4” can be used for indication of the results of documentary control performed by SCI and communicated to PCI;
 - Control result code “A2” can be used to indicate that no documentary control was carried at SCI.
- Use of the control results codes in the Control Results from PCI message- ‘Control Results from PCI’ C_CTR_PCI (IE441).
 - Only control results codes (“A1”, “A4” and “B1”) can be used by the customs officer at PCI in this message. “A2” cannot be used because message IE441 is sent by PCI, only when a control is carried;
 - In case message IE441 is used to indicate that samples are taken only control results codes “A1” can be used

It needs to be noted that with IE440, SCI notifies PCI to perform physical control and sends the request for the type of control/controls, which need to be performed by PCI. With IE441, PCI sends the results of the control/controls performed to the SCI.

The structure of the message IE441 allows to use one or several control results codes for each good item in the declaration. However, the control result code **used at declaration level**

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should get the value from the worst result code **used at item level**. For example, if at least for one good item the control result code is “B1” (Not satisfactory) then the general control result code at declaration level is also “B1” (Not satisfactory). The D.G. ‘Control Results’ can be repeated 9999x in the IE441 and it can be used for a specific goods item in the declaration (that item is specified in D.E. ‘Declaration goods item number’) or for the D.E.s/D.G.s presented at Goods Shipment level. It is possible also to indicate several control results codes per item to reflect the results of every “type of control” (CL716) in the sub D.G. ‘Results of control’. In this case the specific goods item number will be repeated in D.E. ‘Declaration goods item number’ of D.G. ‘Control Results’.

Example 1

SCI with message IE440 has requested 2 types of controls for goods item number 2 for a declaration with MRN 22ES002801I00093R4:

1. Control type 20 = Nuclear/radioactive material check
2. Control type 40 = Physical controls

With message IE441 PCI has the possibility to report the control results for both types of controls requested by SCI, using different results codes:

DG/DE	value
MRN	22ES002801I00093R4
\--CONTROL RESULT	
Code ⁵	B1
Date	2022-11-10
Remarks	Remarks
Pending sampling results	0
\--CONTROL RESULTS	
Sequence number	1
Declaration goods item number	2
Control result code	A1
\--\--RESULTS OF CONTROL	
Sequence number	1
Risk area code	1005000
Control type	20
Control date	2022-11-10
Remarks	Remarks

⁵ The code for the control results used at header/declaration level

\--CONTROL RESULTS	
Sequence number	2
Declaration goods item number	2
Control result code	B1
\--\--RESULTS OF CONTROL	
Sequence number	1
Risk area code	502040
Control type	40
Control date	2022-11-10
Remarks	Remarks

In case the D.G. ‘Control Results’ refer to the whole shipment, the D.E. ‘Declaration goods item number’ is omitted/empty.

DG/DE	value
\--CONTROL RESULTS	
Sequence number	1
Declaration goods item number	
Control result code	A1

In case when D.G. ‘Control Results’ refers to a D.E. situated at D/GS level, the D.E. ‘Declaration goods item number’ has the value “0”.

DG/DE	value
\--CONTROL RESULTS	value
Sequence number	1
Declaration goods item number	0
Control result code	A1

D.G. ‘Results of control’ and D.G. ‘Control details’ are always required when the control result code is either “B1” (Unsatisfactory) or “A4” (Minor discrepancies). Then at least one discrepancy should be reported either at Header or Goods Item level. PCI can indicate in the related sub D.G. ‘Control details’ for all D.E./D.G. in the declaration (PCI receives the declaration data, submitted by the declarant with message IE401) the “Type of discrepancies” (CL790) and the correct values established during the controls.

DG/DE	value
\--\--\--CONTROL DETAILS	

Sequence number	1
Type of discrepancies	D4-net mass incorrect
Attribute pointer	Net Mass
Corrected value	10 243
Remarks	

The corrected value is linked with each single D.E. that can be subject of a control and therefore it must reflect the same characteristics of the original message D.E. In the example above the corrected value should be expressed in kilograms.

It is important to be noted that PCI controls shall be performed against the ORIGINAL declaration data submitted by the declarant, even if SCI already sent discrepancies based on documentary controls in the message IE440/IE468. The PCI shall perform the controls and report back all discrepancies in IE441, even if the same ones were found by SCI during documentary controls.

In case PCI sends control result code A1, the SCI can take decision to release the goods.

In case PCI sends control result code A4, it should be clarified in IE441 what are the discrepancies in the text field “Remarks” as a free text, as well as in the related D.G. ‘Results of control’ and D.G. ‘Control details’.

In case PCI sends control result “B1”, the SCI may decide not to release the goods. There must be underlined that in case the B1 is related with a non-fulfilment of the national P&R, the release cannot be granted according to legislation.

It’s worth mentioning that the declarant is always notified of the control results, where the above control results codes are used also in the communication between the SCI and declarant (IE429, IE444, IE447, IE451).

The release information corresponds always to the current (latest) version of the CCI operation data. This means that in case of amendment process (if any) it contains the amended declaration data plus the results of the controls. In case discrepancies were found during controls performed (documentary or physical control or both), the corrected data shall be included in D.G. ‘Control details’/ D.E. ‘Corrected value’.

SCI possibility to reject the declaration based only on documentary control.

When the documentary control results are unsatisfactory (code “B1” is used), the SCI should be able to decide not to release the goods based on the documentary control. In this case SCI would send to the trader the documentary control results with the message IE447. The RTBH procedure would follow on a national level and if it resulted in a “No release” decision, the SCI would send the IE451 (with code “B1”) informing the declarant/representative about the decision that the goods are not released and notify the PCI with a IE442 message.

5.6 Request for additional documents

With IE415, the declarant submits his customs declaration, where he 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. It is important to note that according to Article 163, para 1 UCC the supporting documents required for the application of the provisions governing the customs procedure for which the goods are declared shall be in the declarant's possession and at the disposal of the customs authorities at the time when the customs declaration is lodged, which means that they are not required to be submitted/presented with the lodgement of customs declaration. The obligation for the declarant to provide/submit them is in the cases where Union legislation so requires or where they are necessary for customs controls and for this reason are requested by customs authorities.

If at SCI it is identified that additional supporting documents are required, the SCI notifies the declarant to provide the necessary supporting documents with message IE460. (See 5.4.1 Perform documentary controls at SCI). During the actual control (examination of the goods) at PCI it is possible PCI to identify that more documents are required for the purpose of the control of goods. Since PCI cannot communicate directly with the declarant, if additional documents are required, it can send a request for additional documents to the SCI with IE453. Then SCI notifies the declarant about PCI request for additional documents with IE460. At this moment a timer awaiting the supporting documents is triggered. When the declarant provides the supporting documents to the SCI with IE446 as attached scanned documents, the timer is stopped. The SCI sends a notification to the PCI about the additional documents received from the declarant 'Provide Additional Documents To PCI' C_ADD_PCI (IE469)

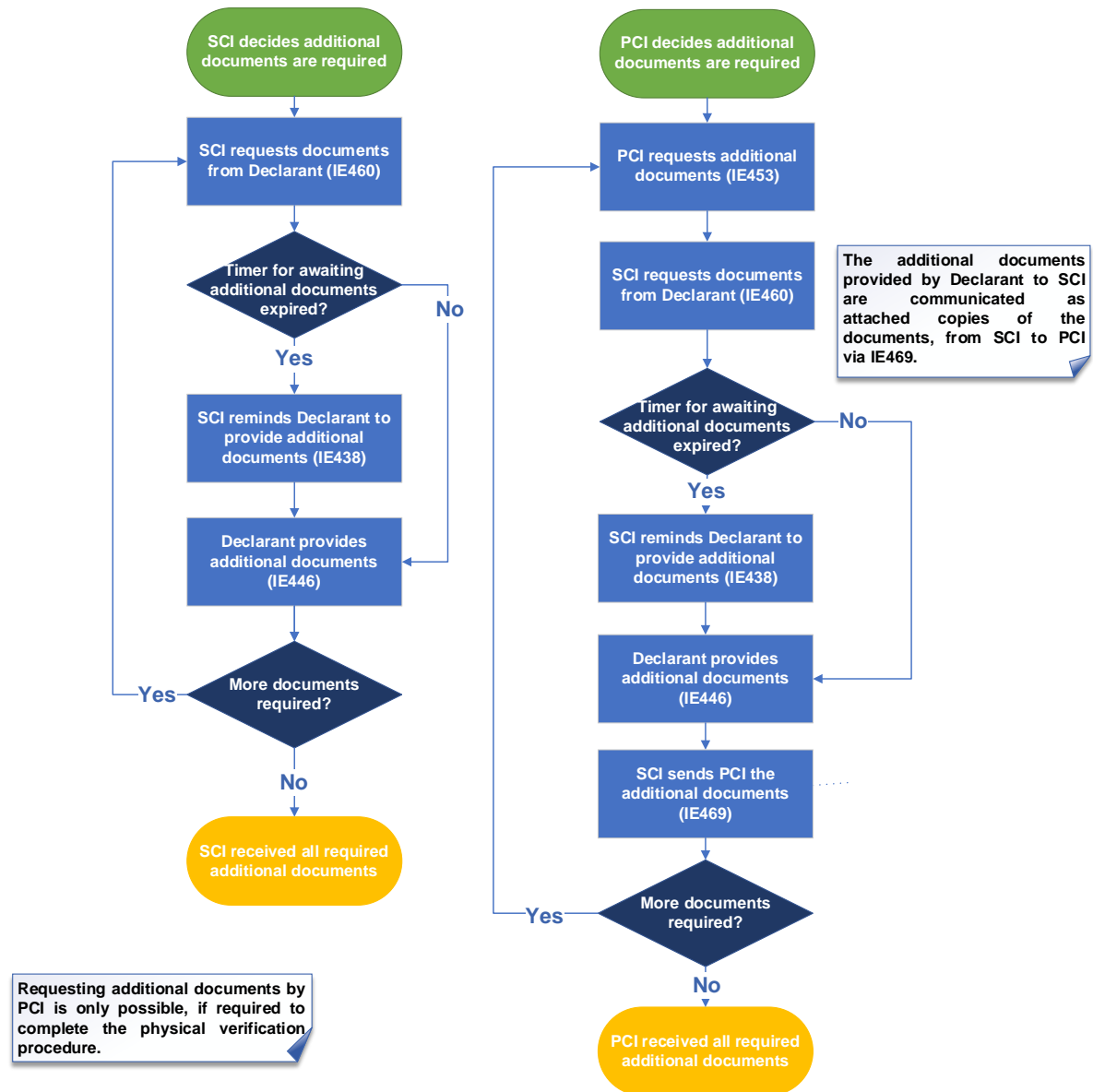


Figure 24 Additional Documents are requested by SCI and/or PCI

5.7 Manage customs debt by SCI and VAT by PCI

The CCI system requests the calculation of the duties for the CCI system and records the results in all of the following cases where the status of customs declaration is:

- Registered and Waiting for Presentation of Goods;
- Accepted;
- Declaration Under Amendment.

When the status is under release, the CCI system ⁶ identifies if payments have been secured, in order to proceed with the decision to release the goods or not. The collection of VAT

⁶ In the context of manage customs debt and VAT, the CCI system means both SCI and PCI applications, where SCI checks if the amount of customs duties is secured, while the PCI checks if the VAT and possible national taxes (if any) are secured.

information by the national system is performed at the PCI. The customs duty is calculated and collected by the SCI and the VAT is calculated and collected by the PCI. The SCI sends the calculated customs duty amount to the PCI with message IE401. However, the PCI can run its' own duty/tax calculation process on the customs declaration data to calculate the VAT base and the payable VAT amount. The customs declaration contains the data if differed payment or postponed accounting is used for the management of the VAT.

When simplified declaration is used, the management of customs debt by SCI and the VAT by PCI process is applicable for the supplementary declaration, which contains all final data and the relevant supporting documents for the declared goods. For the simplified declaration as referred in Article 195 (3) UCC in case of a comprehensive guarantee is used, release of the goods shall not be conditional upon a monitoring of the guarantee by Customs.

The CCI system identifies those payments have been secured and the state is set to “Goods Released”.

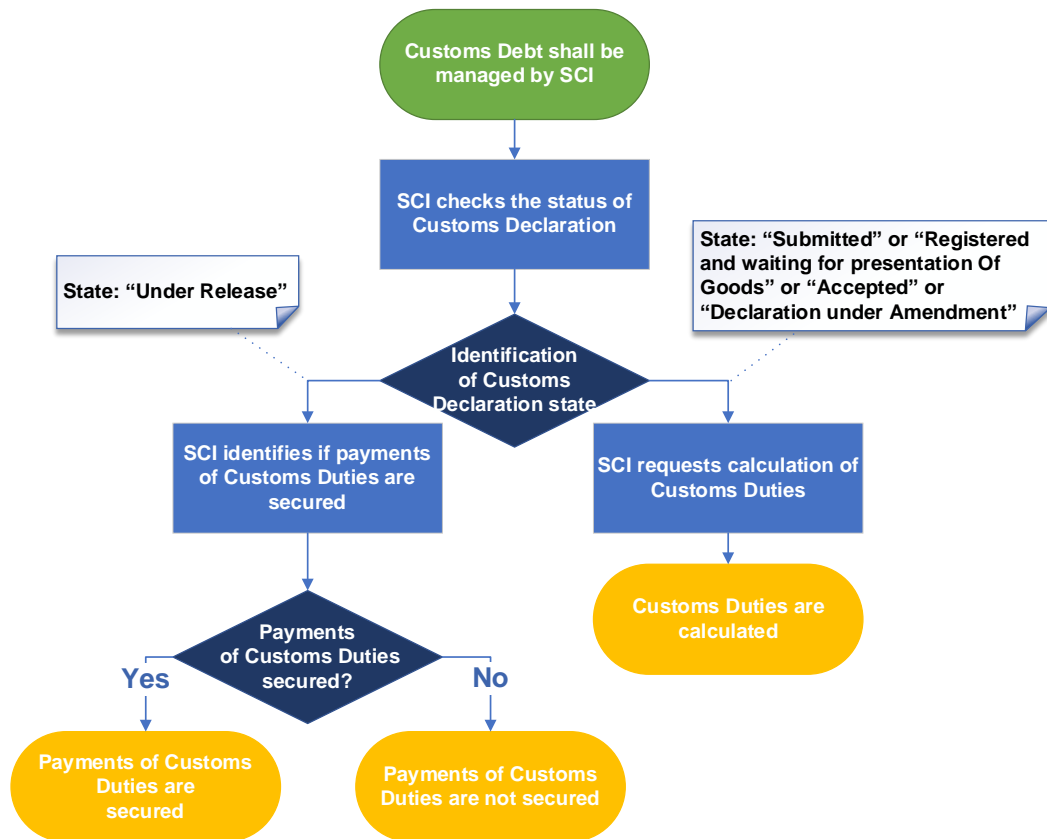


Figure 25 Manage customs debt by SCI

It should be noted that in CCI there is no communication between PCI and SCI to confirm explicitly that VAT and other PCI national taxes are secured. Also, the amount of VAT and other PCI national taxes are not communicated by PCI to SCI. This is mainly because the VAT is calculated and collected by the PCI, according to the VAT national rules in the MS of presentation, where the goods are imported.

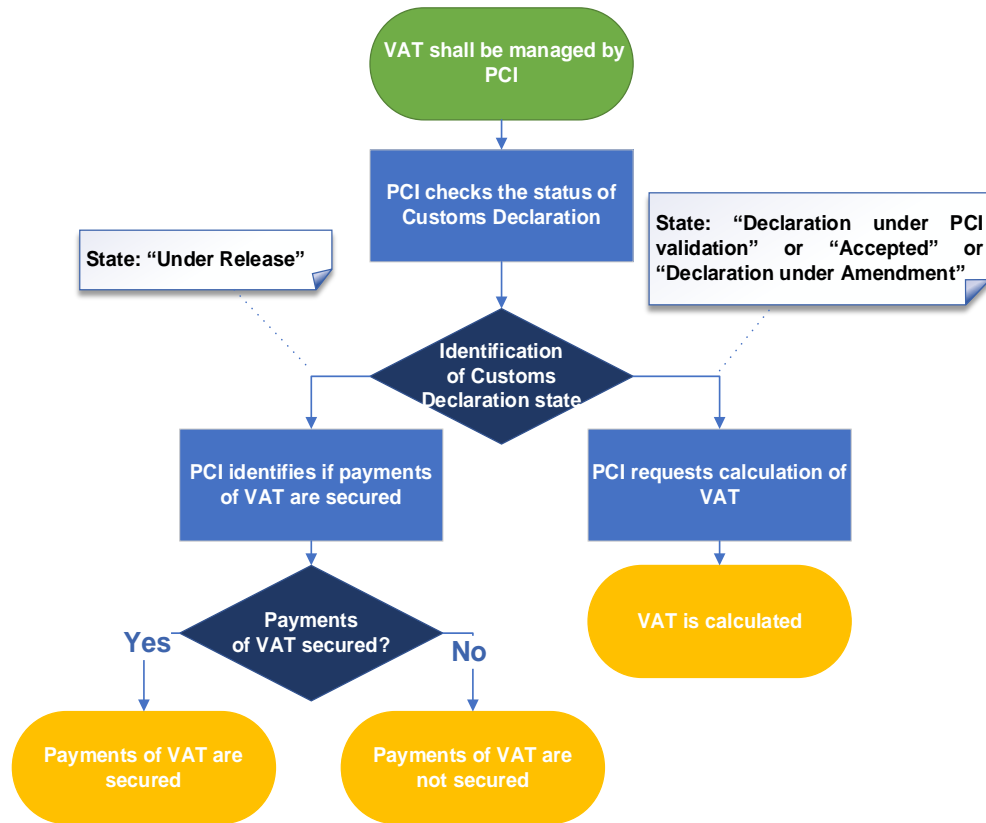


Figure 26 Manage VAT by PCI

The last messages send by PCI to SCI, before release of goods are:

- IE445 - in cases when no controls are performed, and goods can be released;
- IE441- in cases, when the control results are positive, and goods can be release.

It should be noted that at this stage, when the goods are “Under release”, the SCI can check only that the import duties are secured/paid.

To ensure that the goods will not be released, without VAT and other national taxes at PCI are secured, the PCI system should be designed in such a way, that the messages IE441 and IE445 to be sent, only after the VAT and other national taxes at PCI (if any) have been secured. The communication of the VAT and other national taxes due at PCI to the declarant is out of scope of CCI. The agreed approach is that the communication of the VAT payable to the taxable person or the person liable for payment of VAT should be a national decision at PCI. It is worth to be noted that the person liable for the payment of VAT can be different from the declarant, but even in the case they are the same, the communication of the VAT payable will be done at PCI level in the external domain.

5.8 Sampling examination results, received after the release of the goods

Following the risk analysis at SCI and PCI a decision can be taken that physical controls with samplings are required and will be performed at PCI. In this case the SCI notifies the declarant that controls will be performed, and samples are required with the message IE460.

After that PCI sends the control result to SCI and informs it that the sampling is taken with message IE441. Then the SCI notifies the declarant with IE444 that controls have been performed, and samples have been taken. Then the goods are released, before the sampling examination results, received. When the samplings results are available at PCI, the customs officer registers the updates on control results, then the system automatically records control results and communicate them to the SCI (IE441). The SCI records the control results, and the updated controls results are sent to the declarant with a IE444, which contain information about the sampling results. If the sampling results lead to change of data elements of the custom declaration, the SCI shall establish and record the correct values for the purposes of calculating the amount of import duty and other charges on the goods. Finally, the SCI sends an updated release notification (IE443) to PCI to inform him for the established final values, based on the sampling examination results. The corrected values will be included in D.G. ‘Control details’/D.E. ‘Corrected value’.

It is important to be noted that the PCI examination of the goods shall be performed against the ORIGINAL declaration data declared by the trader, even if SCI already sent discrepancies based on documentary controls in the message IE440/IE468. The PCI shall perform the controls and report back all discrepancies in IE441 even if the same ones were found by SCI during documentary controls.

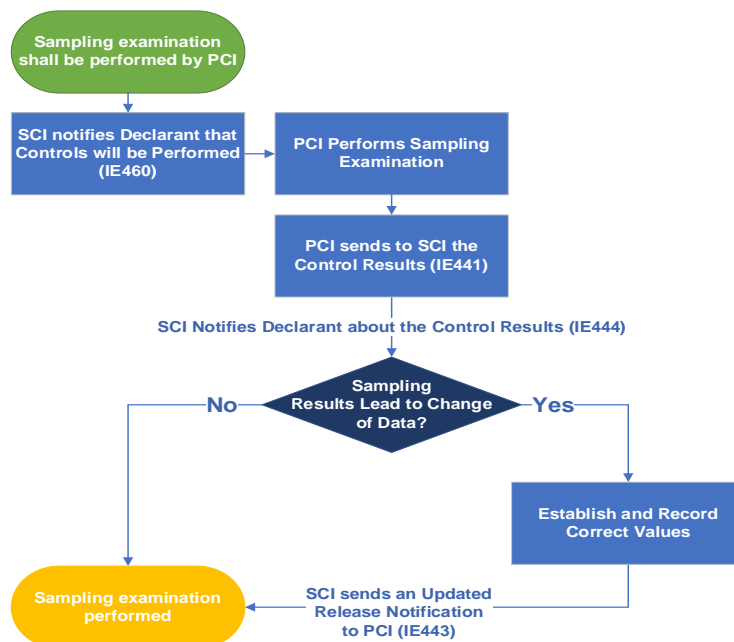


Figure 27 Sampling examination

5.9 Take decision on release of goods

According to Article 194 UCC, the customs authorities shall release the goods where the conditions for placing the goods under the procedure concerned are fulfilled and provided that

any restriction has been applied and the goods are not subject to any prohibition, and as soon as the particulars in the customs declaration have been verified or are accepted without verification.

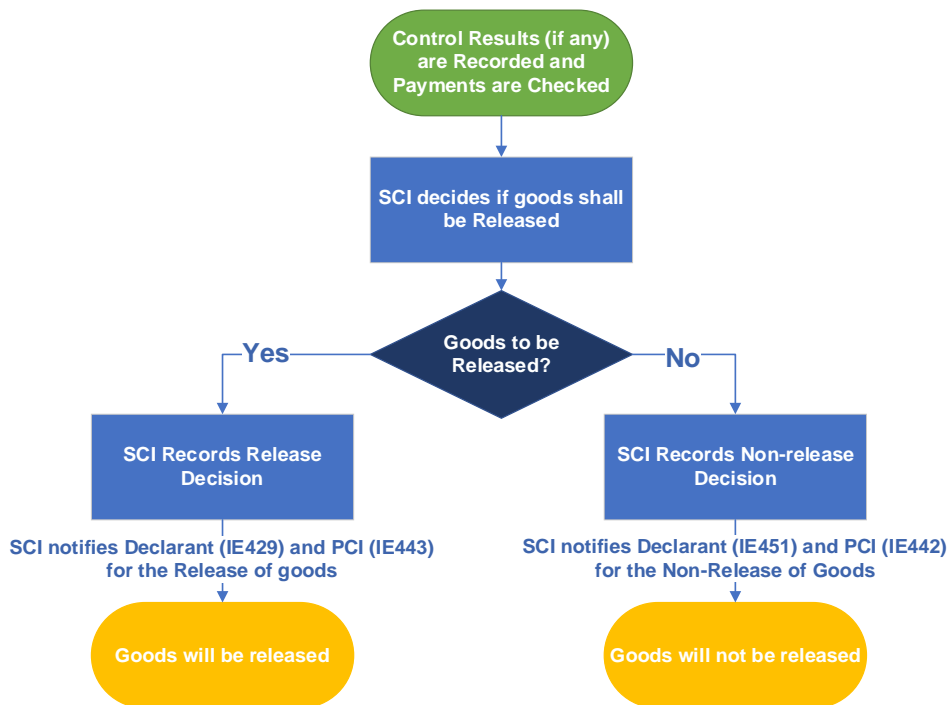


Figure 28 Take decision on release of goods

Under CCI according to Article 179 (6) UCC, the SCI has the responsibility of taking the final decision concerning the release of the goods for import (positive or negative), considering:

- the documentary control result at the SCI, the PCI control decision, the 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 the import duty and other charges (VAT at PCI) are secured/paid.

5.10 Temporary admission under CCI

The different treatment of temporary admission customs procedure compared with the other special procedures is because of article 205 DA, which determines the competent customs authority to grant the authorisation for the use of TA. 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. It means that the authorising MS for CCI and TA authorisation, could be different, therefore the SCI and the SCO for TA could be different.

The competent customs authority to grant authorisation for the rest of the special procedures and CCI is determined according to the general principle, laid down in article 22(1) UCC. It

means that generally the authorising MS for CCI and for the special procedures (other than TA) authorisation will be the same, therefore the SCI and SCO for the special procedure can be and it is recommended to be one and the same.⁷

It should be noted also, that unlike on the other special procedures, in case of TA, the general rule is that the holder of this procedure is a person established outside the customs territory of the Union, except where otherwise provided as envisaged under Article 250 (2) (c) UCC. At the same time, the holder of the authorisation for CCI should be AEOC and respectively a person who is established in the customs territory of the Union. As the holder of the temporary admission procedure must be the holder of the authorisation under Article 211 UCC, the scope of combination of temporary admission procedures with CCI should be limited only to the cases, for which derogations from this are mentioned explicitly in the DA, when the holder of the authorisation for temporary admission procedure may be a person established in the customs territory of the Union. These derogations cover only goods for which TA with total relief from import duty can be granted. In practice the combination of CCI and TA with partial relieve is not possible, because the holder of the procedure and authorisation for TA with partial relief is always a person established outside EU.

As indicated above the SCO for TA could be different from the SCI. It can be the same as the PCI, but it can be another customs office in the MS of presentation or in another MS different from the MS of presentation. Because of this under CCI, The CCI system identifies the responsible SCO for the TA procedure. In case, the system identifies that the SCO for TA is not the PCI, after the release, the SCI sends a notification that the goods are released also to the SCO for TA (IE443). The SCO for TA should record the release decision and start the timer for discharge of TA procedure. The exact period during which the goods may remain under TA is set in the authorisation for TA. CCI covers only the release of goods for TA special procedure under centralised clearance, where the declarant has the necessary authorisations for centralised clearance and TA. The discharge of the TA special procedure is out of scope of CCI.

5.11 Excise goods under CCI

In case of import of excise goods combined with centralised clearance the release for free circulation physically takes place in the Member State of Presentation. In this case PCI needs to communicate with the EMCS and/or National excise system that the goods are under excise duty suspension, which is ideally done in automated way through an interface with EMCS

⁷ Theoretically, It is possible that the authorisation for the use of special procedures other than TA, also to be granted by a MS different from the authorizing MS for CCI

and/or National Excise system to synchronise the import and excise import procedures. All messages between PCI and EMCS and/or national excise system are of national matter and no common domain messages are exchanged. Moreover, the exchanges of excise-related information are planned to occur only in the external and national domains only, and 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 containing excise particulars is under release at SCI, then SCI notifies PCI to handle excise goods sending an IE465 notification and also starting timer for handling excise goods by PCI. The identification of excise goods can be done via the requested procedure codes (07, 45, 68, 95, 96) in case of placing goods in a tax warehouse and suspension from excise duty and via the additional procedure code “F06” which is for the movement of excise goods under an excise duty suspension arrangement from the place of importation in accordance with Article 16 (1), point (b) of Directive (EU) 2020/262, in case of release for free circulation followed by movement under a duty suspension arrangement (Customs procedures 42/63)

At PCI, upon receiving the IE465 notification that excise goods are to be handled by PCI, the PCI system checks what is the intention:

- to release for free circulation followed by movement under a duty suspension arrangement requires evidence of following movement under EMCS;
- to release for free circulation and placing goods in a tax warehouse and suspension from excise duty indicating the appropriate customs procedure requires evidence of entry in the warehouse records under national excise legislation.

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).

At SCI, upon receiving IE466 notification that the excise goods have been handled by PCI, the CCI system records the handling of excise goods from PCI and stops the timer awaiting the handling of excise goods from PCI and sends a notification that the goods are released to the declarant (IE429), and to the PCI (IE443)

Under CCI excise goods can be released for free circulation and release for consumption – pay excise duty (for example “40”, “61”) and to be placed under all import special procedures (for example “44”, “71”, “51”, “53”).

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.

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

Under CCI an import declaration can be submitted also for EU goods, which are dispatched from a special fiscal territory to another part of the customs territory of the Union, which is not a special fiscal territory.

It should be noted that 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.

The declarant submits also a 'Customs Declaration for Import' E_IMP_DAT (IE415), limited to data set of import column "H5" of DA The dataset of column "H5" is implemented through respectful rules and conditions applicable to specific D.E.s or D.G.s. ruling the given D.E. or D.G. shall not be used.

A "H5" declaration for the introduction of goods in the context of trade with special fiscal territories may contain the following 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) Article 1 (3) of the Code.

The declaration type (D.E. 11 01 000 000)- is code "CO".

It should be noted that the specific customs declaration for the introduction of 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, and they are handled by PCI. SCI will not handle Import duties.

5.13 Simplified and Supplementary declaration.

This chapter intends to provide useful information on the use of the simplified declaration under CCI. A simplified customs declaration may be accepted to place goods under an import customs procedure, omitting certain particulars necessary for the application of the provisions governing the import procedure or certain supporting documents required for import, as foreseen in Article 162 of the UCC.

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The simplified import declaration should contain the dataset and data requirements foreseen in column “I1” of Annex B UCC DA/IA. The ‘Additional Declaration Type’ (D.E. 11 02 000 000) declared under CCI can be “C” or “F”.

It should be noted that in accordance with Article 166 (1) UCC, customs authorities may accept or not a simplified declaration with non-regular use (‘Additional Declaration Type’ “B” or “E”) for which an authorization for lodging such a declaration is not required.

In CCI system, it is not allowed to use a simplified declaration on an occasional basis (non-regular use). The logic is that the EO applying for CCI authorization needs to indicate in his application the type of the customs declaration, which he will use under CCI. In case he indicates simplified declaration, this means that he knows in advance that he will use SD on a regular basis for his customs operation under the CCI authorisation, which automatically classifies the SD as the one of a regular use with authorisation. According to Article 166 (2) UCC, the regular use of simplified declarations is subject to an authorization from the customs authorities.

The common data requirements for applications and decisions for simplified declaration can be found in column “7a” of the Annex A to the UCC DA/IA.

The message used under CCI for the simplified declarations is IE415 (the same as for the standard declaration) with additional declaration type equal to “C” or “F”. The dataset of column “I1” is implemented through respectful rules and conditions applicable to specific D.E.s or D.G.s, ruling that the given D.E. or D.G. shall not be used if the additional declaration type is “C” or “F”.

The simplified declaration covers both cases where it may omit certain particulars required for the standard declaration and where one or more required supporting documents are missing at the time of release of the goods.

When the declarant wishes to use a simplified declaration, irrespective of the case (missing data and/or missing documents), from legal point of view, his/her obligation concerning the D.E. provided in the customs declaration is fulfilled by filling the D.E.s of the “I1” dataset.

D.E.s, which are part of the of the I1 dataset, but can be omitted in the simplified declaration under CCI, and are optional for the simplified declaration are:

‘Additional procedure’; ‘Country of preferential origin’; ‘Country of dispatch’; ‘Net mass’; ‘Supplementary units’; ‘Item amount invoiced’; ‘Invoice currency’; ‘Preference’; ‘Previous document’; ‘Quota order number’.

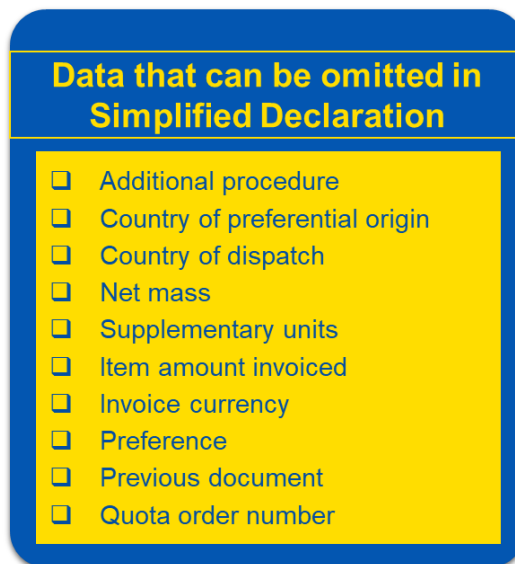


Figure 29 Data that can be omitted in Simplified Declaration

The optionality in this case should be understood that the specific D.E.s which can be omitted should be specified in the authorisation for the use of simplified declaration. If the authorisation for the use of simplified declaration doesn't require some of the above listed D.E.s to be provided in the simplified declaration, the declarant cannot provide them in the simplified declaration.

In case the release of the goods for import is granted for a simplified declaration, the declarant shall lodge a supplementary declaration.

The simplified declaration and the supplementary declaration constitute a single, indivisible instrument taking effect on the date on which the simplified declaration is accepted. Therefore, both the simplified and its supplementary declaration must be maintained in the national databases, even after the supplementary declaration is submitted and reconciliation is completed.



Figure 30 Simplified and Supplementary Declaration

Under CCI all types of supplementary declarations provided by UCC (Art. 167, para 1 UCC) - general, periodic and recapitulative supplementary declaration can be lodged.

The supplementary declaration of general or periodic nature can be declared with additional declaration type “Y” and the supplementary recapitulative declaration covering simplified declarations should be declared with additional declaration type “U”

General nature: A supplementary declaration covering one simplified declaration and submitted 10 days from the release of the goods under the simplified declaration.

Periodic nature: A supplementary declaration covering one simplified declaration and submitted 10 days following the end of the period that they cover in which the goods under this simplified declaration have been released (the period should not exceed one calendar month).

Recapitulative nature: A supplementary declaration covering more than one simplified declaration and submitted 10 days following the end of the period that they cover in which the goods under these simplified declarations have been released (the period should not exceed one calendar month). It should cover all the simplified declarations under which the goods have been released, during the period covered.

Following the lodgement of a supplementary declaration in the national SCI application, the validation process includes verification of the type of the supplementary declaration. In case the additional declaration type is “Y”, then the validation process includes verification that one of the MRN declared as previous document in the supplementary declaration must be the MRN of the Simplified Declaration. The MRN of the supplementary declaration is generated independently from the corresponding MRN simplified declaration, as they can’t be the same. For that purpose, in the supplementary declaration the MRN of the simplified declaration should be referenced in D.I.data item ‘Reference Number’ under D.G. ‘Previous document’ at Goods shipment (CL214 foresees the previous document type code NMRN as to indicate the declaration MRN). The LRN verification is not performed, since the LRN of the supplementary declaration might not be the same as the LRN of the simplified declaration.

In case the supplementary declaration is of recapitulative nature with additional declaration type “U”, then the validation process includes verification 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. The recapitulative supplementary declaration has more than one GS levels and each of them corresponds to a specific simplified declaration under which the goods have been released, during the period covered. The MRN of the simplified declaration should be declared under D.G. ‘Previous document’ of the corresponding Goods shipment level of the supplementary declaration.

The MRN (MRNs in case of recapitulative declaration) is the link between the supplementary and simplified declaration for the purpose of their reconciliation. The declared MRN in D.G.

‘Previous document’ of the supplementary declaration should exist in the CCI system and the state of the simplified declaration should be “Goods Released/Awaiting Supplementary Declaration”.

Reconciliation of the supplementary and simplified declaration(s) in CCI

In general reconciliation is matching the data of the simplified and those of the supplementary declaration. In CCI the automatic reconciliation is implemented via a specific rule ‘R0596’. In this rule there are listed the following D.E.s which the CCI automatically match: ‘Importer’, ‘Declarant’, ‘Person paying customs duty’, ‘Customs office of presentation’, ‘Declaration type’, ‘Additional fiscal reference’, ‘Commodity code’, ‘Harmonized system subheading code’, ‘Requested procedure’ and ‘Previous procedure’.

It should be noted that in general all D.E. **already declared** in the simplified declaration(s) should be the same in the supplementary declaration. But still there may be some exceptions. For example, there may be difference for D.G. ‘representative’, since it is possible the declarant to appoint a representative for lodging the simplified declaration and not for the supplementary or to appoint different representatives for lodging the simplified declaration and the supplementary one.

For the purpose of the automatic reconciliation the D.E.s mentioned in ‘R0596’ are enough, since it will be very burdensome for the system to match all the D.E. elements between both declarations. It’s worth mentioning that both simplified declaration and supplementary declaration should be available in the database, also after the supplementary declaration is submitted and reconciliation is completed. The simplified declaration must be maintained in the system, since the release of the goods and all its prerequisites are based on that declaration. Moreover, a supplementary declaration may contain the data elements of a standard declaration (column “H1” of Annex B), but it is not a standard declaration, since it has been lodged after the release of the goods concerned. Therefore, a supplementary declaration cannot stand only by itself, without its simplified one(s) (simplified declaration + supplementary declaration = a single indivisible document).

The time-limits for submitting the different types of supplementary declaration are referred in Article 146 DA. In case the supplementary declaration is not submitted to the SCI within the defined time-limit, a notification is sent to the declarant with IE431, notifying that the timer for lodgement of supplementary declaration is expired. The state of the movement is set to “Timer for Supplementary Declaration is expired”. In this case additional measures need to be taken, which are out of scope of the CCI system. It must be noted that nothing prevents the declarant to send a supplementary declaration after the expiration of the timer. Considering that the purpose of the supplementary declaration is to provide the missing data in the

simplified declaration, the supplementary declaration shall not modify any of the data already provided in the simplified declaration. When the declarant needs to amend one or more of the particulars of a simplified declaration after that declaration has been accepted by customs, he shall apply for its amendment, according to the rules set out in Article 173 UCC. The obligation to lodge a supplementary declaration is waived by default, where the goods are placed under a customs warehousing procedure.

5.14 EIDR under CCI

This chapter intends to provide useful information on the use of the EIDR under CCI.

In general, the use of EIDR under CCI may be authorised if all the legal conditions for EIDR are met. When CC is combined with EIDR authorisation with presentation notification, Articles 234, 235 and 236 IA shall apply. In addition to these articles and for the case of presentation waiver granted in accordance with Article 182(3) UCC, the authorisation holder must fulfil the obligation laid down in Article 234(1)(f) IA.

The possibility of lodging a customs declaration, including a simplified declaration, in the form of an entry in the declarant's records, with or without presentation of the goods at the customs office or at any other designated or approved place is envisaged under Article 182 of UCC. This possibility can be used, if the particulars of the customs declaration through an entry in the declarant's records 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 entry in the declarant's records is lodged. The data to be entered in the declarant's records are at least those of a simplified declaration, as regulated in Article 234(1)(b) IA and Annex B-DA. No difference on the content of the records either with presentation or with presentation waiver. The data of the customs declaration made by EIDR itself is not processed by the CCI system, since it is not submitted to and stored in the CCI system. The data may be stored in different locations and/or also in different IT-systems but have to be accessible by the SCI and must allow identifying the audit trail of each operation. Under CCI the exchange of information between SCI and PCI is related to the processing of the PN and supplementary declaration under EIDR.

It should be noted, that in the cases of entry in the declarant's records with presentation waiver 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 (SCI and PCI). In this case (EIDR with PN waiver) the exchange of information will be possible only after the lodgement of the supplementary declaration to the SCI.

However, according to the legislation the EIDR with presentation waiver shall apply to centralised clearance if the holder of the EIDR authorisation 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, as envisaged under Article 231.

Customs declarations made through entry in the declarant's records with presentation notification and with presentation waiver under CCI 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 presentation waiver, based on the conducted pre-audits and the consultation procedure.

Customs procedures covered under CCI in combination with EIDR.

In practice all import customs procedures are possible under CCI with EIDR: free circulation, end-use, customs warehousing, inward processing and temporary admission.

However, there are some restrictions in the legislation:

- In accordance with Article 149(2) DA, when CC is combined with EIDR, the restrictions of Article 150 DA apply. According to Article 150(3) DA, 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, in accordance with art.17 of the Directive 2008/118/EC (procedure code 42 and 63).

Special procedures;

- According to Article 163 (2) c) DA, EIDR cannot be used where the customs declaration shall constitute the application for an authorisation for a special procedure. It should be noted that under CCI this restriction is relevant for all types of declarations (Article 163 (2) b) DA), which means that the authorisation for the use of a special procedures, should be granted in advance in order to lodge a declaration for SPE under CCI;

- According to article 150 (6) DA, for special procedures, EIDR must not be applied where the customs declaration shall be lodged for inward processing where information have 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 (as laid down in Article 176 (1) (a) DA).

5.14.1 EIDR with PN

The presentation of the goods aims at informing customs of the arrival and availability of the goods for controls (cf. Article 5(33) UCC). In the context of EIDR, the presentation of the goods mean the 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 he has entered the particulars of the declaration in his records, because this is the moment, when the declaration made by EIDR is deemed to be accepted. One of the conditions for acceptance is the goods to which the import declaration refers to be presented to customs. Therefore, in case of EIDR the lodgement a customs declaration prior to presentation is not possible. 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.

When the EIDR is made and the PN is submitted, the supporting documents should be in the declarant's possession and at the disposal of the customs authorities. They should be also entered in the records together with the particulars of the customs declaration. In case where a simplified declaration is entered in the declarant's records, some supporting documents may be missing at this stage.

The process starts when the SCI receives the PN from the declarant 'Presentation Notification for EIDR' E_PNO_EDR (IE433). Under CCI, message IE433 is used only for the cases when the customs declaration is made through the Entry into the declarant's records. It is different from message 'Presentation notification' E_PRE_NOT (IE432) which is used only for the cases when a pre-lodged declaration has been submitted by the declarant to the CCI system at SCI.

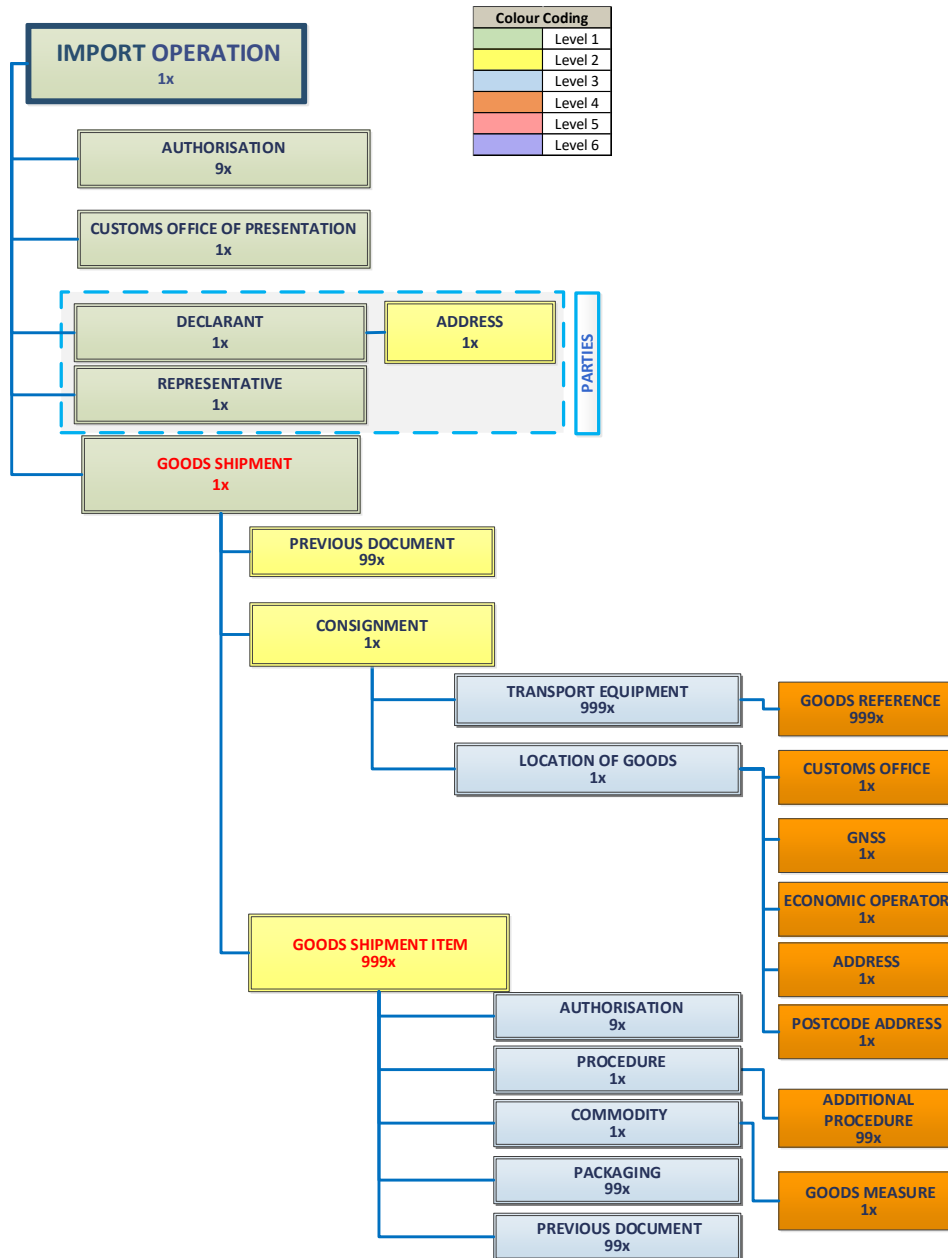


Figure 31: Structure of IE433 message

The SCI validates the PN. If the results of the validation at SCI are positive, the SCI assigns a Customs Registration Number (CRN) and sends a notification to the PCI to validate the PN with IE458. The process of validation of the PN is similar to the validation of the customs declaration, regardless that the PN contains very little data compared to the data of the customs declaration. The validation at PCI is also needed, because the PN in case of EIDR may contains some D.E.s for which MSs are allowed to apply national codes (see introductory note 11 of Annex B-IA)

In case the PN is found valid both by SCI and PCI, The SCI records the PN and assigns an MRN to the PN. The SCI sends a notification to the declarant for the registration of the PN

'Presentation Notification Registration' E_PRE_REG (IE457) and to the PCI 'Presentation Notification Registration to PCI'.

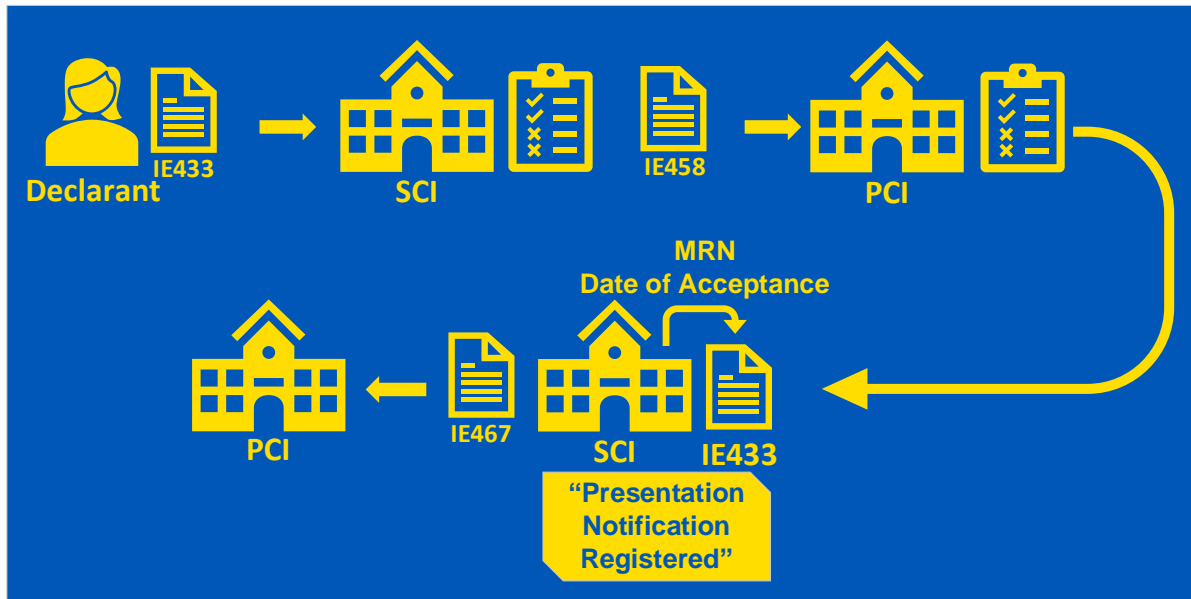


Figure 32: Restarting of the PN under EIDR

5.14.2 EIDR with PN waiver

According to Article 182(3) UCC, the 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.

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

- (a) the declarant is an authorised economic operator for customs simplifications;
- (b) the nature and flow of the goods concerned so warrant and are known by the customs authority;
- (c) the supervising customs office has access to all the information it considers necessary to enable it to exercise its right to examine the goods should the need arise;
- (d) 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.

In the case of EIDR with presentation waiver, 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.

In practice in the case of EIDR with presentation waiver there is no exchange of information between SCI and PCI when the goods are released. Such an exchange of information will happen later with the lodgement of the supplementary declaration. However, the supervising customs office may request that the goods be presented to customs in specific situations for the purpose of 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 authorisation.

The processing of the control plan is out of the scope of CCI, 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.

In CCI the process starts from the Customs Officer at the SCI, who registers manually the period for the presentation notification submission. Then the SCI sends a notification to the PCI for the time period during which the declarant should submit the presentation notification with message IE463. The PCI sends to the SCI the acknowledgement for the time period for the presentation notification submission with message IE464. The SCI sends a notification to the declarant with message IE462, requiring from him to submit the PN for the indicated time period. With the same message the SCI can indicate that the request to submit a PN refers to all locations and all goods approved in the authorisation concerned, or to indicate that the request to submit a PN refers only to certain location or certain goods covered by the authorisation concerned. IE462 serves the purpose customs authorities (SCI) to inform the declarant on their request for PN for all the goods, or for certain goods and for the time period in which the PN need to be submitted.

IE462 contains 'Presentation Notification Period' and 'Commodity' on both Import Operation level and at Location of Goods level to have the possibility to indicate to the declarant that the request to submit a PN refers to all locations and all goods approved in his authorisation for EIDR, or to indicate that the request to submit a PN refers only to certain location or certain goods covered by the authorisation.

When the Presentation Notification Period is used at Import Operation level, it applies to the whole authorisation (all the goods and all the locations).

When it is used at Location of Goods level, SCI could request PN for certain period in a specific location.

Same is relevant for Commodity, when used at Import Operation level, it applies to the whole authorisation. When used at Location of Goods level, SCI could request the PN for certain period and specific commodities in a specific location.

When the declarant starts submitting PNs the process is the same as in the case of EIDR with PN.

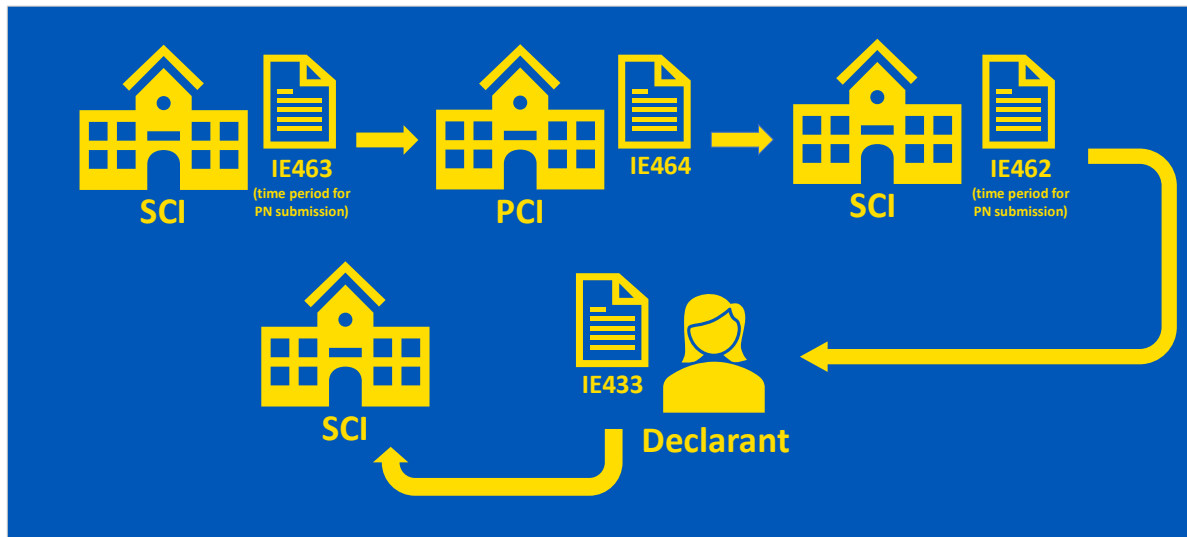


Figure 33: EIDR with PN waiver - Request for Temporary Presentation Notification Submission

5.14.3 EIDR – Perform controls by SCI and PCI

This chapter intends to clarify the controls performed by SCI and PCI in case of EIDR. In general, the process for the exchange of information between SCI and PCI and between SCI and the declarant in case of EIDR is the same as for the other types of declarations, which is already described in chapter 5.5 of the guidance. In the current chapter the intention is to describe only the specifics in case of EIDR.

First of all, it should be underlined that controls before release of goods are possible only in case of EIDR with PN.

Risk Analysis: Automated Risk analysis can be carried only on the limited data contained in the PN, since the full data of the EIDR is available only in the declarant system. But still the PN in case of EIDR contains enough data for automated risk analysis.

Documentary control at SCI:

Following the risk analysis, the SCI may decide to perform documentary control and may conclude on the need to request additional supporting documents.

When the declarant submits a PN in the context of EIDR, the PN does not contain the D.G. ‘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.

Perform controls (physical examination of the goods) at PCI

Following the risk analysis, the SCI may decide that control of goods at PCI is needed.

The PCI performs its own risk analysis for national purposes and can also decide that controls of goods is needed at PCI. Then PCI acknowledges the SCI (IE445) about the controls to be

performed, if any. During the actual control PCI may request additional documents for the purpose of control of the goods by sending an IE453 notification to the SCI.

It shall be noted that 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 art. 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.

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

Under CCI, 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 expiry of two timers (time-limits) is monitored during the process "Perform Controls by SCI and PCI". The timer for waiting a control decision for EIDR and the timer for the "Control Decision from PCI" should have different periods. 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.

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. This time-limit is indicated in minutes by which the customs office can indicate its intention to perform controls before the goods are released. When the PN is validated, the CCI system automatically sets the time-limit period which is declared in the authorisation for EIDR and indicated in the PN as the timer period during which the customs office shall take a decision to control. The timer for EIDR is stopped when the SCI has notified the declarant about controls to be performed at the PCI within that time-limit. When this time-limit expires the SCI sends a notification of the release of goods to the PCI and to the declarant. In case there is no control decision neither at the SCI or nor at the PCI and timer for waiting a control decision for EIDR expires, the SCI notifies the declarant of the "Release of the Goods".

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; in the cases where there is no control decision both by SCI and PCI.

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, i.e., no need of human intervention, and a matter of difference of several minutes between the expirations of both timers. The timer or awaiting EIDR always should be longer to avoid the

situation where this timer expires before the Timer “T_Awaiting_for_Control_decision” is expired, because in case the timer or awaiting EIDR is expired, goods are deemed to be released and SCI should immediately record the release decision and to send release notification IE443 to the PCI and IE429 to the declarant.

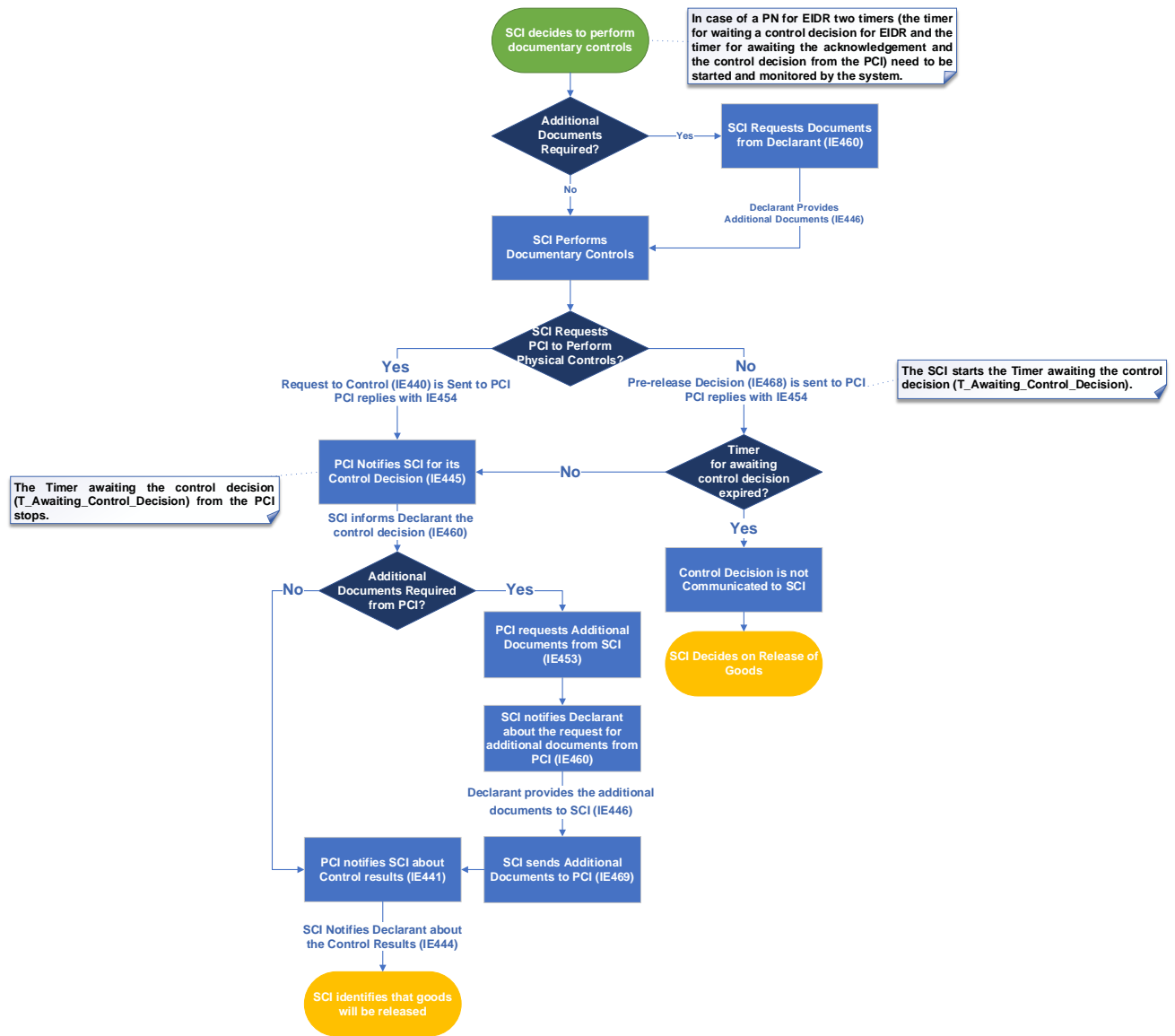


Figure 34: Perform controls by SCI and PCI under EIDR with PN

Control Plan

According to Article 233(1) and (4) IA, a control plan is mandatory if centralised clearance is combined with an authorisation for EIDR. In this case, the control plan should specify the tasks shared between the Authorising MS and the participant MS and between the SCI and the PCI as referred to in Article 233(4) IA. It shall also take into account the P&R applicable at the place where the customs office of presentation is located. The control plan shall provide also how to proceed with the control to be carried out if a presentation waiver is granted in accordance with Article 182(3) of the Code.

The control plan for EIDR with the CC specificities is prepared by the authorising MS and communicated to the participating MSs. The communication of the control plan is out of scope

of the CCI system. All the communications and the agreement of the control plan between the authorising MS and the participating MSs is part of the specific consultation procedure as per article 229 IA, before granting the authorisation for CCI. According to article 229(2) IA the authorising MS shall communicate to the presentation MSs the application, the draft authorisation and control plan where appropriate (in case of combination with EIDR obligatory), and any additional information at the latest 45 days after the date of acceptance of the application. The consulted customs authorities shall communicate their agreement or objections as well as any changes to the draft authorisation or to the proposed control plan within 45 days of the date on which the draft authorisation was communicated.

5.14.4 Supplementary Declaration under EIDR

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.

The additional declaration types to be declared in the supplementary declaration for EIDR can be either generic or periodic “Z” or recapitulative “V”.

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. On declaration level only the importer, the declarant and the representative are situated. 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.

The CCI system can identify that a supplementary customs declaration is required only in case of EIDR with PN. In this case one or more PN has been submitted by the declarant. The PN/PNs was/were validated and registered, and the movement state is set to “Goods Released/Awaiting Supplementary Declaration”. In this case a timer for awaiting the supplementary customs declaration is started. 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 by sending message IE431. This time limit is from the EIDR authorisation D.E. XIV/4. Deadline for submitting the supplementary declaration. In case of PN waiver there is no timer for lodging a supplementary declaration since the declarant has not submitted any presentation notification(s).

However, 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 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.

In general, the reconciliation is matching the data of the declarations, and those of the supplementary declaration. But since 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”. In this rule there are listed the following D.E.s which the CCI automatically match: ‘Declarant’, ‘Requested and previous procedure’, ‘Authorisation number’, ‘Customs office of presentation’, ‘Location of goods’. The MRN declared under the D.G. ‘Previous Document’ (IE415.PREVIOUS DOCUMENT.Reference number) in the supplementary declaration will

be used to match it with the MRN of the PN(s) submitted, if any. 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.

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

1. For goods placed under a customs warehousing procedure with a simplified declaration or with a customs declaration made in the form of an entry in the declarant's records, no supplementary declaration is required;
2. For goods placed under a customs warehousing with a standard declaration and subsequently declared for temporary admission with EIDR, discharging the customs warehousing, no supplementary declaration for TA is required, when the holder of the authorisation for both special procedures is the same person;
3. For goods placed under inward processing or temporary admission with a standard declaration or a supplementary declaration is lodged for them, and subsequently declared for temporary admission with EIDR, discharging the first special procedure, no supplementary declaration is required, when the holder of the authorisation of the first and subsequent special procedure is the same person;
4. For goods placed under a customs warehousing procedure with a simplified declaration or with a customs declaration made in the form of an entry in the declarant's records, and subsequently declared for temporary admission with a simplified customs declaration or EIDR, discharging the customs warehouse procedure, a supplementary declaration is required independent whether 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.

After the confirmation of the supplementary declaration as result of the financial risk analysis, a post-audit can be triggered, as a result of an identified financial risk, because physical control of goods is not possible at the stage of processing of a supplementary declaration. Generally, the activities under the post controls and post audits checks are out of scope of CCI system. 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. The SCI shall establish and record the correct

values, to be considered for the purposes of calculating the amount of import duty and other charges on the goods. An updated release notification, IE443, should be sent by SCI to PCI to inform him for the established correct values, during the post audit controls. The correct values will be included in D.G. 'Control Details'/D.E. 'Corrected value'.

5.15 Provide statistical data at PCI

The PCI shall provide the statistical information to the National Statistical Authority in the MS of import.

It should be noted that any specific national statistical requirement should be discussed and agreed between the MS's involved in the CCI during the consultation procedure and should be foreseen in the CCI authorisation. After lodgement of a customs declaration, the SCI has the possibility to crosscheck and validate this information during validation of CCI authorisation.

It is worth mentioning that if the EO provides all the data in the customs declaration requested by the UCC DA, meaning from customs point of view the EO fulfils all the requirements, there is no legal basis in the Union statistical provisions to reject the declaration because of trade statistical reasons.

5.16 Surveillance data

The Article 55 IA states that customs authorities should provide the data on release for free circulation or for export. Under CCI there are always 2 customs authorities involved, but there are no specific provisions in the case of CCI, who should be responsible of sending the surveillance data SCI or PCI, e.g., as is the case with statistics data.

According to Article 179 UCC, SCI is the customs office where the customs declarations are lodged, and it supervises the operations of the authorisation holder. The SCI has the responsibility to supervise the placing of the goods under a customs procedure in case of centralised clearance. The SCI is responsible for the final decision to release the goods (Article 179, para 6 UCC).

The PCI is the customs office where the goods are physically located, responsible to carry out the customs controls for the examination of the goods and to collect VAT for the imported goods. According to the VAT legislation the presentation MS is the Member State of importation. It is also responsible, jointly with the SCI, for the supervision of operations and the release/controls of the goods.

UCC CCI Business guidance

For fiscal and statistical reasons and according to Article 231 and 232 IA, the SCI shall transmit the declaration data to the PCI and later, any amendments or invalidations of the customs declaration to the PCI after the release of the goods.

With respect of the upcoming Surveillance 3 system, where the data need to be provided to UCC message format (Annex B UCC DA and Annex 21-03, UCC IA (57 data elements)), there is a need to have a common agreement which customs office would send the Surveillance data in case of CCI.

Considering that the legislation does not give clear instructions who is the responsible office for transmitting the Surveillance data, there are arguments for both; SCI and PCI.

However, it should be considered that part of the list of data which may be required by the Commission, laid down in Annex 21-03 of IA is D.G. 'Duties and taxes'.

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 send from PCI to SCI, which means that the information on the VAT is not available to SCI. From practical point of view all Surveillance data laid down in Annex 21-03 of IA are available only at PCI, i.e., the VAT amount.

Therefore, the PCI will be the customs office responsible to provide the surveillance data, considering that it is in a possession of all the data which need to be sent for Surveillance.

6 PRACTICAL GUIDE ABOUT USAGE OF SOME DATA GROUPS, DATA ELEMENTS AND MESSAGES

6.1 Usage of data groups at header and goods item level

In general, in an import declaration, only the D, GS and SI levels can be used.

When a data element is used on Declaration or Goods Shipment level it covers all items. If only one item is different, the D.E. cannot be used on Declaration or Goods Shipment level and must be declared on item level.

In the CCI specifications there are some D.G.s and D.E.s that can be found both at header level (meaning the declaration and good shipment level) and at goods item level. These D.G.s and D.E.s can be grouped into two categories which are the following:

1. The D.G.s/D.E.s that can be declared either only at Header or only at Goods Item level;
2. The D.G.s/D.E.s that can be declared either at Header or at Goods Item level or at both levels at the same time.

For the first category a general principle applies across all messages, where specific technical rules are in use to verify that when information is common for all the declared Goods Items, then this information should be reported on Header level (D/GS) and not on Goods Item level (SI). The D.G.s and D.E.s for which the above principle applies are presented below:

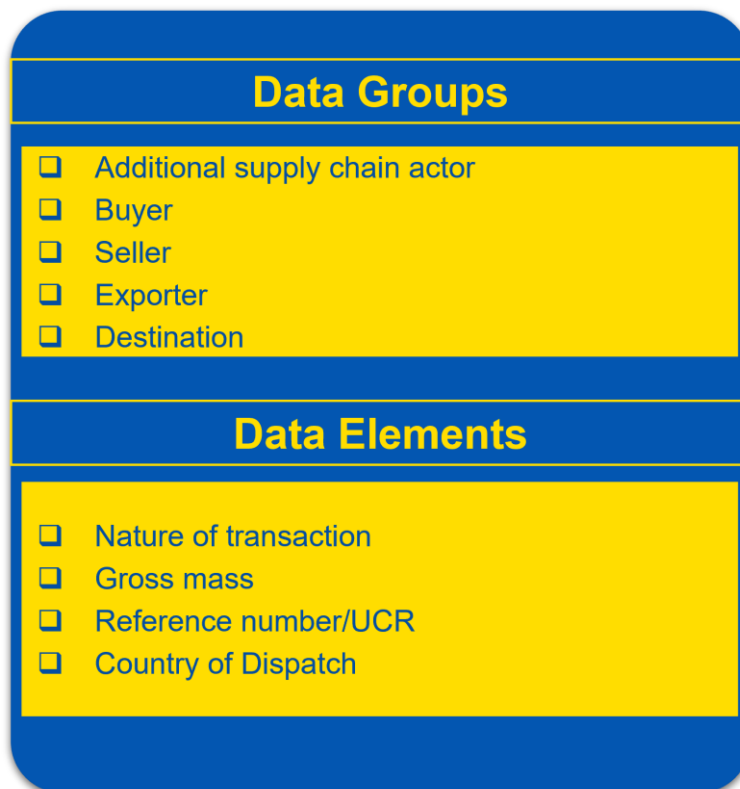


Figure 35: The D.G.s and D.E.s declared on Header level (D/GS)

The second category refers mainly to the documents related D.G.s, which can be declared either on Header or on Goods Item level or on both levels. It should be highlighted that 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. These D.G.s are presented below:

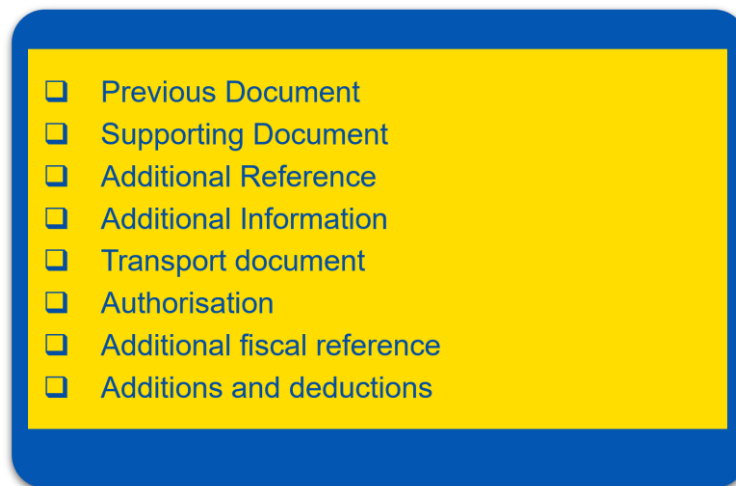


Figure 36: D.G.s and D.E.s declared either on Header or on Goods Item level or on both levels

For both categories, the above D.G.s are optionally declared, and the ‘Goods Shipment’ related information shall be recorded at header level and the ‘Goods Item’ related information shall be recorded at the respective goods item level. The rationale behind this is that there might be specific documents, or data, that concern the entire declaration, but there might also be documents that concern specific goods items.

D.G./D.E. that can be declared either only at header or only at goods item level

Example 1

The declarant would like to import two goods items where the exporter is different for each goods item (Company 1 Ltd. and Company 2 respectively), but the buyer is company A for both goods items. Additionally, country of dispatch is also different for each goods item since Albania is declared for the goods item #1 and Serbia for the goods item #2.

Consequently, since the buyer details are common for both goods items, they will be declared at header level, while the exporter and country of dispatch details that differs between the two goods items shall be declared at goods item level.

D.G.s that can be declared either at header or at goods item level or on both levels – for example, D.G. ‘Previous document’.

Example 2

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The declarant lodges a supplementary declaration at the SCI in ES for goods, presented in FR, which have been released with a simplified declaration covering 2 goods items. In the D.G. 'Previous document' on GS level the MRN of the simplified declaration is declared as previous document, since it relates to both goods items.

DG Previous document on GS level	Value of the sub D.E.
Sequence number	1
Type	NMRN
CC qualifier	
Reference number	22ES002801I00093R4

In the D.G. 'Previous document' on item level the MRN of the declaration for the previous procedure discharged is declared. In this case the goods were under temporary storage, and the declaration for temporary storage was lodged in the MS of presentation.

Goods item 1

DG Previous document for goods item 1	Value
Sequence number	1
Type	NMRN
CC qualifier	FR
Reference number	22FR002801I00093W1
Type of packages	O
Number of packages	O
Measurement unit and qualifier	D
Quantity	O
Goods item identifier	3

Goods item 2

DG Previous document for goods item 2	Value
Sequence number	1
Type	NMRN
CC qualifier	FR
Reference number	22FR002801I00094W2
Type of packages	O
Number of packages	O
Measurement unit and qualifier	D
Quantity	O
Goods item identifier	4

6.2 Documents-related groups

This chapter intends to describe the usage of each document-related D.G. in IE415 message.

During the data harmonization activity in 2019-2020, it was decided that D.E. ‘2/1 Simplified declaration/Previous document’ and D.E. ‘2/3 Documents produced, Certificates and Authorisations, Additional References’ shall be split to separate data elements taking into consideration the business and IT needs as well.

The following document data groups were approved and implemented in Annex B to the UCC DA and in CCI specifications accordingly.

Previous Document

Generally, D.G. ‘Previous Documents’ refer to the temporary storage declaration or to the declaration concerning the previous customs procedures ‘CL214’, e.g., in a standard customs declaration for free circulation following a special procedure, for instance the customs warehousing procedure (requested procedure/previous procedure 40 71), the customs declaration for customs warehousing “71 00” shall be registered under this D.G. In case the given previous document concerns all goods items of the declaration, it can be indicated in

D.G. 'Previous Documents' at goods shipment level, otherwise, it should be indicated in the same D.G. 'Previous Documents' existing at goods item level.

The structure of the D.G. is different at goods shipment and at goods item levels. At goods shipment level the D.G. contains only the 'Type', i.e., 'CL214 - Previous Document Type Common' and the 'Reference Number' of the document, while at goods item level, additional D.I.s exist which are the following: 'Goods item identifier', 'Type of packages', 'Number of packages', 'Measurement unit and qualifier' and 'Quantity'. These D.I.s intend to facilitate the discharge of a previous (special) procedure, e.g., resuming the above referred example (procedure/previous procedure 40 71), these D.I.s make it more visible what were the quantities of a specific goods item declared in the customs declaration for placing goods under free circulation following the previous customs warehousing procedure. For writing off purposes D.G. 'Previous Document' can be used only on goods item level, because the details related to the writing-off of the goods declared in the previous document concerned can be declared only on item level.

It shall be highlighted that under CCI the usage of the D.G. 'Previous Document' must be used also in the following cases:

- Simplified and supplementary declaration;

In case of supplementary declaration, a common link is necessary between the simplified and the concerned supplementary declaration. This link is the MRN number of the simplified declaration that can be registered as a previous document, i.e., as document type code `NMRN`, in the supplementary declaration.

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

Supporting Document

The supporting documents are the ones required for the application of the provisions governing the customs procedure for which the goods are declared (Article 163, para 1 UCC) These documents should be declared in the customs declaration under D.G. 'Supporting Document' with the related codes in 'CL213 - Supporting Document Type'. Similarly, to D.G. 'Previous Document', the D.G. 'Supporting Document' also has different structure at Goods Shipment and at Goods Item levels. The additional D.I.s concern the writing-off of the goods declared in the declaration concerned, in relation to the import licenses and certificates. Such details shall include the reference to the authority issuing the license or certificate concerned ('Issuing authority name'), the period of validity of the license or certificate concerned ('Validity date'),

the writing-off amount or quantity and the respective measurement unit ('Measurement unit and qualified', 'Quantity', 'Currency', 'Amount').

Transport Document

D.G. 'Transport Document' shall refer to the transport document with which the goods have been brought into the customs territory of the Union. It includes the relevant codes 'CL754' – Transport Document Type' for the type of transport document, followed by the reference number of the document concerned. The structure of this D.G. is the same at Goods Shipment and Goods Item level.

Additional Reference

Under D.G. 'Additional Reference', the declarant can register all the TARIC document type codes 'CL380 - Additional Reference' starting with letter "Y" that cover no physical certificates and documents. This means that only the type of the document is required, and no reference number is needed to be declared. The structure of this D.G. is the same at Goods Shipment and Goods Item level.

6.3 Authorisation and Supporting documents

According to Annex B of the UCC DA, under D.G. 'Authorisation' only authorisations of Annex A of the UCC DA can be used. The usage of a separate D.G. can make easier the validation of the 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 the supporting document is relevant only for the MS of presentation, then the national code applicable for MS of presentation should be declared using the in the CC qualifier, to be indicated that this code should be validated by PCI, since the SCI would not be able to validate the national codes of the PCI, applicable for some supporting documents.

Additionally, there are differences between the D.G. 'Authorisation' used at Header (Declaration level) and Goods Item level (SI level) as follows:

➤ The authorisation corresponding to the requested procedure code must be filled in at declaration level, except for end-use authorisation, since for CCI declarations, the requested procedure code must be the same for all goods items included in the declaration⁸;

➤ For end-use authorisation (requested procedure 44), if the same authorisation is covering all items, it must be declared at Declaration level; otherwise, it must be declared at

⁸ The possibility to have different requested procedure codes, shall not be used for customs declarations lodged in the context of centralised clearance where more than one Member State is involved pursuant to Article 179 of the Code (Introductory note 5 of Annex B DA)

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” and “N990 – EUS; authorisation for the use of end use procedure” and they are usually related to certain goods item;

- The authorisation corresponding to the previous procedure, if any, must always be filled in at Item level;
- In the case of binding information (BOI and BTI), authorisations can be registered also either at Header level, i.e., if they concern to all goods items declared or at Item level, i.e., if they concern to a specific good item of the declaration only. In such case, the 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 to use simplified declaration where the 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 where the authorisation reference number includes “EIR”.

6.4 Identification of the actors

In the import declaration under CCI, there can be found the following parties:



Figure 37: Parties in the import declaration under CCI

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The importer and the declarant should be always required, whilst other parties are dependent or optional and required in specific cases, for example the buyer should be declared only in case it is different from the importer.

As a rule, the identification of the parties is done through the D.E. '13 01 017 000 - Identification number', where EORI or TCUIN can be used.

Following Annex B requirements, in CCI it is defined that when the Identification number, is declared (for instance the EORI number), then the name and address shall not be used. This is implemented via the "C0617" stating that if the 'ID' is present and is resolvable by the national application, the name and address shall not be used. Otherwise, the name and address are mandatory to be filled in. In other words, if the registered identification number of the party concerned cannot be validated by the national application, the name and address shall be registered.

This should be understood that if the EORI is valid, i.e., can be found in the EOS Database, the name and address of the person concern will be extracted and populated automatically in the D.E.s 'name' and 'address'. If the EORI declared is not valid, i.e., cannot be found in the EOS Database, the declaration will be rejected. Consequently, the name and address should be declared only in case the person concerned; a party in the declaration, has no EORI registration.

It should be noted also that for CCI in most of the cases all the parties, e.g., declarant, representative, will have an EORI registration since they are EO⁹ and it is required by the legislation, but it is possible for example the exporter, who is a person established outside the EU in the import customs declarations, to be identified through his name and address only, if he has not an EORI registration (please see also the Economic Operators Registration and Identification Guidance Document).

In CCI, the declarant who is also always the holder of the CCI authorisation is always an EO established in European Union. This means that a TUIN cannot be used to identify the declarant. The same is applicable for the representative, for the person providing a guarantee and the person paying customs duty, as for these parties only EORI number is allowed to be filled in D.E. 'Identification number'.

Regarding the representative it shall be noted that only the 'Identification number' and 'status' shall be registered in the import declaration considering that the representative shall always

⁹ Economic operator means a person who, in the course of his or her business, is involved in activities covered by the customs legislation (Art. 5, point 5 UCC)

possess an EORI number and during the cross-check of the EORI number the name and address information is available in the EORI Database.

According to the Annex B, it is also possible to fill in 'Contact person information' next to each actor. Adding this information is optional and the given person is not affected by any legal consequences in the case of infringement. The main aim of this information is to ensure a better cooperation and communication between the customs authority and the person involved into the given customs procedure.

6.5 Declarant and Representative

As a general rule, the CCI Authorisation holder will be always a declarant for the customs declaration submitted under CCI. The CCI Authorisation holder can use the CCI authorisation to declare/place its own goods under import procedures or he can use it, acting as an indirect representative, acting in his own name as declarant, and on behalf of his clients/importers to declare goods imported by his clients. When an indirect representative lodges a customs declaration on behalf of someone else, he does so in its own name as declarant and not in the name of the importer.

The notion of "declarant" is defined in the customs code (see Article 5(15) UCC) as the person lodging a customs declaration in his own name, i.e., indirect representation, or in whose name such a declaration is lodged, i.e., direct representation.

- Article 18 UCC provides for the possibility to appoint a custom representative, direct or indirect;
- Article 170 (1) 2nd subparagraph UCC allows a representative to lodge a custom declaration when such declaration imposes particular obligations on a specific person;
- Article 27 (1) UCC IA on the implementation of Article 39 (d) UCC (criteria for granting the status of authorised economic operator) states that such criteria are to be fulfilled by "the applicant or the person in charge of the applicant's customs matters" which, in the view of some Member States, could be a direct or indirect representative. In the latter situation, both the importer and the indirect representative would be jointly liable for the customs liabilities arising from the relevant transaction.

The importer may decide to appoint a customs representative for the purposes of completion of the customs formalities foreseen in the UCC legislation. In accordance with Article 18 UCC, the importer may be represented either by an indirect representative or by a direct representative.

- In case the importer has an AEOC status and is a CCI authorisation holder, and he wants to appoint a representative to apply that customs simplification, e.g., lodging the customs declaration, only direct representation is possible.
- In case the importer has not an AEOC status and is not a CCI authorisation holder, he can appoint an indirect customs representative, who is an AEOC and a CCI authorisation holder and, as such, acting in his own name as declarant, to apply that customs simplification when he works on behalf of the importer.

In the cases when the importer decides to complete the customs formalities without using of a customs representative, the D.G. 'Declarant' should be filled in with the importer's data and the D.G. 'Representative' will be empty, since no representative was appointed by the importer.

Therefore, in the context of CCI, three main business cases can be defined, related to declarant and representative:

1. **No Representation**

- Only one actor exists in the import declaration under CCI (Importer);
- Importer is equal with the 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.

2. **Direct Representation**

- Two actors are involved in the import declaration under CCI (Importer and Direct Representative);
- Representative represents the declarant in a direct status. The D.G. 'Representative' is filled in with the direct representative's EORI and the status is '2'(direct);
- Importer is equal with the declarant, meaning that D.G. 'Importer' and D.G. 'Declarant' are filled in with the importer's EORI in IE415.

3. **Indirect Representation**

- Two actors are involved in the import procedure; Importer and Indirect Representative, i.e., declarant, who is also the holder of the CCI authorisation;
- Declarant who is AEOC and CCI authorisation holder represents the importer in an indirect way:

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- Importer is different from the declarant, meaning that D.G. 'Importer' and D.G. 'Declarant' are filled in with the different EORIs in IE415. The D.G. 'Declarant' is filled in with the EORI of the CCI authorisation holder who is using it as an indirect representative of the importer. The D.G. 'Importer' is filled with the EORI of the importer.
- In this case the indirect representation (status 3) cannot be declared, and D.G. 'Representative' is not to be used in IE415. (see D.E. '1306 000 000' definition in UCC DA Annex B)

For using CCI system, the EU companies need to be AEO for customs simplifications (AEOC) and holders of CCI authorisation. In case they are not such, they can use another company who is AEOC/CCI holder, appointing it as an indirect representative.

Practical examples:

Example 1

Company **A** is an AEOC and is a holder of CCI authorisation, where the company will use the authorisation to declare its own imported goods under CCI, which means that company **A** is the importer of the goods.

Therefore, company **A** is the CCI holder, declarant and importer, and no representation is used. In this case company **A** as a declarant is also a debtor for the customs duties and VAT taxes.

Example 2

Company **A** is the CCI holder and as such appoints Company **B** as its direct representative who is acting in the name and on behalf of the 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. The company **B**, who will be appointed by company **A** need to be declared in the customs declaration with the EORI number of company **B** and representative status 2.

It is worth mentioning that when the CCI authorisation is held by the importer in the above examples, i.e., company **A**, it is not possible to appoint an indirect representative, i.e., company **B** with status 3, for lodging its customs declarations under CCI. It is important to be highlighted that when an indirect representative lodges a customs declaration on behalf of company **A**, he does so in its own name as declarant and not in the name of the importer. In this case company **B**, acting as an indirect representative of company **A**, will be a declarant, which is in contradiction with the main rule that the CCI holder should be the declarant and

the CCI can only be used provided the declarant and the holder of the CCI authorisation is the same person.

Example 3

Company **A** is the importer of the goods but is not AEOC and is not holder of a CCI authorisation. The company wants to use the benefits of CCI system and to be able to do that, company **A** can appoint company **B** who is a AEOC/CCI authorisation holder in his role as an indirect representative and, as such, acting in his own name: i.e., company **B**, as declarant, applies CCI authorisation when company **B** works on behalf of the importer, i.e., company **A**.

In this case company **B** is using its own CCI authorisation in a role of an indirect representative of company **A** to declare the goods imported by company **A**. Under CCI, company **B** is the declarant and the debtor, while company **A** is the importer and a debtor also.

6.6 Transport equipment

Under CCI, using the structure of the D.G. 'Transport Equipment' that contains the D.G. 'Container identification number' and when 'container(s)' is used, i.e., 'container indicator' = 1, at least one 'container ID' must be recorded. as well, the declarant can register correctly in which container the goods are, if containerised. When 'container(s)' is used, i.e., 'container indicator' = 1, at least one 'container ID' must be recorded. If only one 'container ID' is indicated then D.G. 'Goods reference' is optional, for the case, when all goods items in the declaration are in this container. If this is not the case, the D.G. 'Goods reference' should be used to indicate which goods items are containerised, and which are not.

In case there are indicated more than 1 container, 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'

6.7 Transport means at arrival and at the border

In the import declaration under CCI, the declarant can register the transport means at arrival and at the border taking into consideration the requirements of Annex B of UCC DA. The following data groups and data elements are available to provide information to the 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'.

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 [DA note 32]. For the declaration under CCI this should be understood that the PCI is the same as the customs office of entry.

6.8 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'.

In the case of declarations are made in a Member State which, during the transitional period for the introduction of the EUR, gives the opportunity to EOs to opt for the use of the Euro unit for the establishment of their customs declarations, they must include in this field an indicator of the currency unit, national unit, or Euro unit, used.

Under CCI, the PCI is responsible for providing statistics to its National Statistical Authority using its own national currency (national legislation of each Member State determines in which currency customs authorities must send data to NSA). The main concept is that the information exchange concerning the statistical value always happens in EUR between SCI and PCI. It means that 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, using the national applicable exchange rate, if necessary. 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.

6.9 Location of goods

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



Figure 38: D.G. Location of goods

According to Article 172 UCC, a customs declaration shall be accepted provided that the goods have been also presented. Meanwhile, it is worth mentioning that according to Article 171 UCC, the declarant has also the possibility to lodge a customs declaration prior to the presentation of the goods. That is why the D.G. ‘Location of goods’ depends on D.E. ‘Declaration type’ in the declaration message ‘IE415’.

In the case of pre-lodged declaration, registration of the location of goods is not mandatory. But then, in the PN ‘IE432’ this information shall be provided to customs. However, if the 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 the declarant might not know the exact location of the goods before the goods are presented.



Figure 39: D.G. Location of goods prior and upon presentation

6.10 Warehouse

According to Annex B of the UCC DA, D.E. ‘Warehouse’ is with status “A” only for declaration for customs warehousing, i.e., column “H2”, and optional for the Member States for the rest of import customs procedures, except, where the declaration of placing of goods under a customs procedure is used to discharge a customs warehousing procedure.

Regarding validation of the D.G. ‘Warehouse’ in the case of CCI, the followings should be considered.

In case the SCI would require this data element, the Customs Warehouse (CW) identifier should be validated through an automatic check against CDS system. If CW identifier is found valid, it is not possible for SCI to reject the declaration.

Such specific cases may exist when the authorisation for warehouse is not stored in central CDS and is managed in national customs decision system, i.e., if it is valid only for one MS. During the consultation procedure of “CCL” Authorisation, the customs authorities involved can discuss and agree that a warehouse procedure has a link to the given “CCL” Authorisation. This information can be registered in the given “CCL” Authorisation in CDS, under D.E. ‘7/2 Type of customs procedures’ (Annex A of the UCC IA). In this way, this information can be validated by SCI, if it is necessary.

If for whatever reason this is not possible, the SCI would need to ensure an alternative way of validating this specific D.E., e.g., against a national database to avoid that the declaration will be rejected. Such a national database would at least contain the customs warehouse identifiers of the customs warehouse facilities which are located in other MS and are used in the context of Centralised Clearance authorisations.

6.11 Country of dispatch (16 06 000 000)

The intention of this D.E. is to obtain relevant information, whether the 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 the initial transport related country of export and the Member State where the goods are located at the time of release into the customs procedure are considered intermediary countries.

Should the goods, while in an intermediary country, have been subject 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’.

The term commercial transaction should foremost cover any transaction which either changes the nature of the good, e.g., processing or which has effect on who is/will 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. If such a stoppage or commercial transaction has taken place, the last intermediate country should be indicated.

6.12 Origin

Under CCI D.E. ‘Country of origin’ (16 08 000 000) and D.E. ‘Country of preferential origin’ (16 09 000 000) are grouped under DG ‘Origin’. Following the Annex B requirements in CCI several technical conditions and guidance govern how to be filled within the D.G., dependant on the codes declared in D.E. ‘Preference’ (14 11 000 000).

6.12.1 Country of origin (16 08 000 000)

In this D.E. information about the country of non-preferential origin should be entered. The rules for the non-preferential origin are laid down in Title II Chapter 2 of the UCC. The

country of non-preferential origin can be different from the country of preferential origin. 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.

This D.E. is required in 2 cases:

- (a) no preferential treatment is applied;
- (b) the country of non-preferential origin is different to the country of preferential origin.

6.12.2 Country of preferential origin (16 09 000 000)

In this D.E. information about the country of preferential origin should be entered. The rules for the preferential origin are established in bilateral or multilateral agreements, the EU has concluded with third countries or groups of third countries. The country of preferential origin can be different from the country of non-preferential origin. The country of preferential origin 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.

This D.E. is required if a preferential treatment based on the origin of the goods is requested in D.E. 14 11 000 000 'Preference', where the first digit of the respectful codes is 2 or 3.

It's worth to be mentioning that no CL is associated to this D.E. avoiding the duplication of TARIC values in a separate CL. The CCI specifications are aligned with the Title I Formats and cardinality of the common data requirements for declarations and notifications, Chapter 1 Formats Annex B IA. For D.E. 16 09 000 000 'Country of preferential origin' the note of Annex B IA provides that where the proof of origin refers to a region/group of countries, use the numeric identifier codes specified in the integrated tariff established in accordance with Article 2 of Council (EEC) Regulation No 2658/87.

Therefore, from practical point of view the trader can directly use the TARIC database to complete the relevant code in the customs declaration and then the validation will be done directly in TARIC.

It should be noted also that this is one of the D.E.s, which can be omitted in the simplified declaration, where the conditions prescribed in the authorisation for use of simplified declaration allow Member States to defer the collection of this D.E. in the supplementary declaration.

6.13 Type of packages and shipping marks

The D.E. 'Type of packages' existing under D.G. 'Packaging' refers to the smallest external packaging unit in accordance with UNECE recommendation 21. The cardinality of the D.G.

(99x) allows the declarant to declare several types of packages if the goods are packaged in such way.



Figure 40: D.G. 'Packaging'

Regarding the 'Number of packages' (under D.G. 'Packaging'), if two or more different goods items are packaged together, then the actual number of these packages is entered only on one 'goods item' and for the other 'goods item(s)', the number of packages shall be zero ("0"). In such cases the declared 'Shipping marks' (under D.G. 'Packaging') for the 'goods items' packaged together must be identical.

Example

A declarant/representative would like to declare for import three 'goods items':

1. Mobile phones;
2. Earphones;
3. Mobile cases.

The first two 'goods items' (Mobile phones and Earphones) will be packaged together in five (5) cartons, while the third 'goods item' (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 following:

GOODS ITEM #1: Mobile phones

PACKAGING #1:

Type of packages: CT (Carton)

Number of packages: 5

Shipping marks: AB123456789

GOODS ITEM #2: Earphones

Type of packages: CT (Carton)

Number of packages: 0

Shipping marks: AB123456789

GOODS ITEM #3: Mobile cases

PACKAGING #2:

Type of packages: 4H (Box, plastic)

Number of packages: 4

Shipping marks: XY987654321

Since the first two ‘goods items’ are packaged together in the same cartons, the ‘number of packages’ will be declared either to the first ‘goods item’ or to the second ‘goods item’. In this specific example, the ‘number of packages’ is declared only to the first ‘goods item’ and for the second ‘goods item’, the declared ‘number of packages’ must be zero (“0”). As a prerequisite the ‘shipping marks’ of common packages that contain the two ‘goods items’ must be the same (AB123456789).

I/N	Goods 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

6.14 Duty and Taxes

Under CCI, D.G. ‘Duties and Taxes’ is structured under D.G. ‘Calculation of Taxes’, which also contains D.G. ‘Tax base’ and D.E.s ‘Preference’ and ‘Total duties and taxes amount’.

Under CCI with message IE415 it is optional (in the external domain) for the declarant to send the calculated customs duties as they can be calculated by the customs authorities (Annex B DA, note 13). This means that it is a national matter at the MS of SCI, if the MS will ask the trader to submit with IE415 the calculated duties or they will be calculated by the MS system on behalf of economic operators based on the information provided elsewhere in the declaration.

However, in message IE401 exchanged in the common domain, D.G. ‘Duties and Taxes’ is required, which means that the SCI need to calculate the customs duties amount(s) and send this information to PCI with IE401. It should be noted that 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 the 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.

6.15 Guarantee under CCI

In general, the guarantee is not part of the conditions to grant a CCI authorisation. However, a guarantee is required in the following cases:

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- ✓ In case of special procedures as defined in Article 210(b) to (d) UCC, where CCI simplifications are used for special procedures. The authorisation for the use of a special procedure requires the provision of a guarantee (see Article 211(3)(c) UCC);
- ✓ Where a customs debt is incurred, a guarantee is also required related to the simplifications according with Article 102 (4), 105 (1) & (2), 195 (1) UCC;
- ✓ Where the payment of the amount of customs duty is deferred (see Article 110 UCC), such guarantee must be in place before the use of the CCI simplifications.

For the proper use of simplifications, it is recommended to provide for a comprehensive guarantee as defined in Article 95 UCC. In accordance with Article 195(3) UCC, if a comprehensive guarantee is provided, the release of the goods shall not be conditional upon the monitoring of the guarantee by the customs authorities.

Guarantee of VAT and other national taxes at PCI

Upon acceptance of the customs declaration at the SCI, the VAT and other national charges related debt incurs at the MS where the PCI is located. The customs declaration data are transmitted by the SCI to the PCI, the PCI calculates the amount of the VAT and other national charges and acknowledges the total amount to the debtor, who then has to pay that amount to the respective MS, according to the national legislation in the MS of presentation. In the customs declaration the declarant provides the data if differed payment or postponed accounting is used for the management of the VAT. Therefore, the amount due will have to be covered by a guarantee, where applicable, at the MS where the PCI is located.

In general, in case the guarantee is provided to cover the debt incurred as a result of release for free circulation (including centralised clearance), the guarantee has to be valid at least in the MS where the said declaration is lodged (Article 87(1) UCC). A guarantee which is valid only for the declarations lodged in a single MS shall cover at least the amount of the customs duties. However, it is up to the MS where the declaration is lodged to decide if the guarantee must cover also the “other charges” or not. In case of centralised clearance, the Customs office of guarantee, i.e., SCI, where the customs declaration for release for free circulation is lodged, may consult the other MS, i.e., 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.

Please consult the UCC guidance “Guarantees for potential or existing customs debts –Title III UCC”, available on: [re \(europa.eu\)](https://europa.eu)

The CCI system can handle the situation with two different guarantees, i.e., one for the SCI to cover the customs duties and another for the PCI to cover VAT and/or other national taxes.

For this reason, a CC qualifier is used to make the difference which guarantee should be checked for existence and validity at PCI.

7 APPLICATION AND AUTHORISATION FOR THE USE OF CCI

The EOs interested in using CCI simplification shall submit an application to the competent customs authorities, which may grant an authorisation in accordance with Art. 179 of the UCC. The applicant for the authorisation for CCI shall be an authorised economic operator (AEOC) 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 (article 22 UCC). The common data requirements for Application and Authorisation for centralised clearance are provided in the Annex A of the UCC DA on Title I, Column 7b. According to Title II of the Annex A to the UCC IA, code type `CCL` should be provided for Applications or Authorisations for centralised clearance.

From 02 October 2017, after the Customs Decision System was introduced, all new applications for customs decisions (including authorisations for the use of centralised clearance in accordance with Article 179 of the Code) should be lodged in an electronic way.

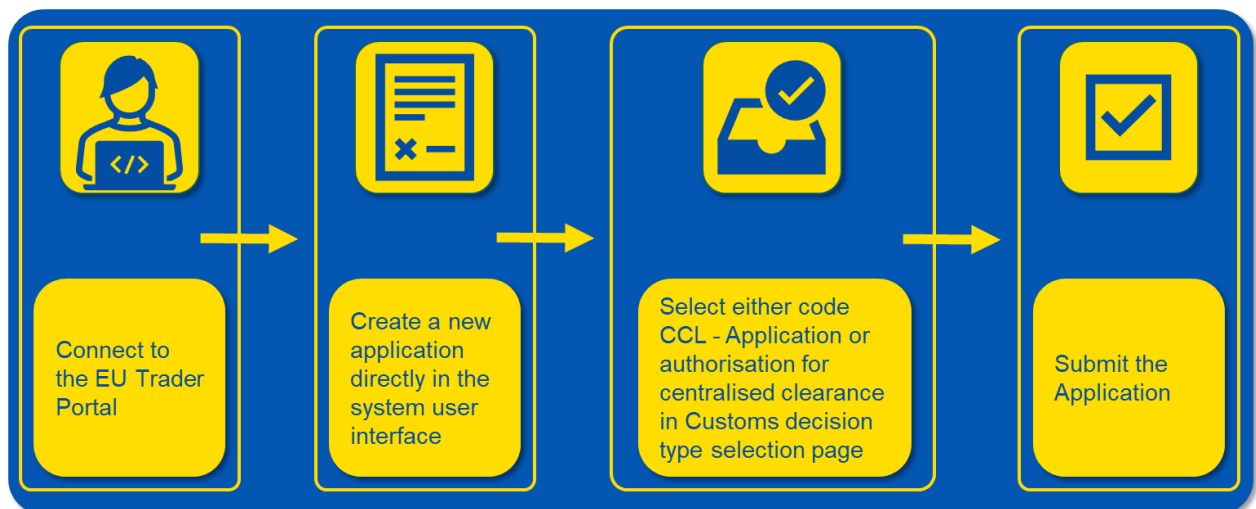


Figure 41: Submission of application for CCI

EOs wishing to submit an application have to connect to the EU Trader Portal, a single electronic access point deployed at EU level for accessing the Customs Decisions System. For the registration and management of applications and authorisations, the link to the EU Trader Portal is <https://customs.ec.europa.eu/tpui-cdms-web/>

After the user has been successfully logged in the EU Trader Portal, he/she can create a new application directly in the system user interface, starting with selecting the code “CCL-Application or authorisation” for centralised clearance in the Customs decision type selection

page. More detailed information about the data needed to be provided in the application and on the use of specific fields can be found in the Centralised Clearance Application - End Users Documentation-Trader Portal on the following link [CDS - Customs Decisions System \(europa.eu\)](https://europa.eu).

The EOs interested in using CCI simplification shall consider the time limits for acceptance of the application and granting an authorisation and to apply for it at least 120 days before he/she intends to use CCI.

The time-limits for taking a customs decision are specified in Article 22(3) UCC and Art. 13 DA. The competent customs authority shall take a decision at the latest within 120 days of the date of acceptance of the application. That period can be extended by 30 days (Article 22(3) UCC).

Period of acceptance of the application

According to Articles 22 (2) UCC and 11(1) DA, customs authorities shall verify whether the conditions for the acceptance of that application are fulfilled within 30 days of receipt of the application. In case all the required information is given the acceptance of the application shall be notified within the same deadline. In case the required information is not complete, the applicant has an additional period of maximum 30 days to provide it, as from the moment customs authorities requested this information (Article 12(2) IA).

When no feedback from the customs authorities concerning the application, it shall be considered as accepted. The date of acceptance is the date of submission of the application or additional information, if requested (Article 12 (3) IA).

The EOs interested in using CCI he/she should consider in advance also which declaration types and customs procedures he wants to use under the CCI authorisation, which means he need to indicate this information in his CCI application.

It should be noted that there no legal restriction for the EO to apply for Authorisation for Centralised clearance with code type “CCL” covering both import and export procedures, but a common agreement is reached that, the authorisation for CCI (centralised clearance for import, covering import procedures) and for CCE (centralised clearance for export) should be issued separately due to different requirements.

The EO should consider that:

Authorisations for special procedures for which CC will be used, to be granted beforehand or to apply simultaneously.

If the EO intends to use CCI for special procedures, he should be a holder of authorisation for the related special procedure, or to apply also for such an authorisation. Under CCI the special customs procedures, which require an authorisation are end-use “44”, inward processing “51”, Temporary Admission “53” and private customs warehousing “71”. However, when the EO intends to place the goods in public customs warehousing facility, he is not obliged to be a holder of an authorisation for operation of a public warehousing facility.

Authorisations for the use of simplified declaration, to be granted beforehand or simultaneously with the CCI authorisation.

Authorisations for the use of EIDR, to be granted beforehand or simultaneously with the CCI authorisation.

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

Guarantee

The guarantee is not part of the conditions to grant an CCI Authorisation and to use CCI simplification. Nevertheless, as a guarantee is required in several cases under CCI (see point 6.15) the guarantee should be in place where appropriate before goods can be placed under a customs procedure or simplification, which require a guarantee.

8 USE OF CCI AUTHORISATION IN COMBINATION WITH OTHER AUTHORISATIONS.

The aim of this chapter is to establish common understanding for the use of different authorisation in combination with CCI authorisation, and which D.E.s of the authorisations need to be aligned with the D.E.s in the CCI authorisation.

For example, in CCI it is possible CCI authorisation to be combined with authorisations for other simplifications, i.e., EIDR, or an authorisation for use of simplified declaration. In this case, the holder of both authorisations should be one the same. The supervising customs office indicated in both authorisations should be also one and the same (Article 1(36) DA).

The type of customs procedures covered by both authorisations should also be aligned (D.E. ‘7/2 type of customs procedures’ Annex A).

In case of CCI authorisation, combined with authorisations for other simplifications, i.e., EIDR, or an authorisation for use of simplified declaration, there is no practical need the authorising MS to issue several separate authorisations for SDE or EIDR to cover different contacting parties.

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On the other hand, there are no legal restrictions for a certain person to be a holder of more than 1 authorisation of the same type. But it can be done only when it is needed. E.g., it is not possible to grant 1 authorisation for EIDR with PN for certain types of goods and with presentation waiver for other goods, because the indication of the waiver of the presentation notification covers the whole EIDR authorisation (the cardinality of this D.E. in Annex A is 1x.) In this case 2 authorisations for EIDR should be granted, i.e., one with PN and the other with PN waiver.

Combination of CCI authorisation with authorisation for the use of special procedures, other than transit.

E.g., in CCI it is possible CCI authorisation to be combined with an authorisation for end-use or authorisation for inward processing, or authorisation for customs warehousing, or authorisation for the use of temporary admission procedure. In general, the use of Customs warehousing “71” doesn’t require an authorisation, since according to Article 211(1)(b) UCC an authorisation is needed for the operation of storage facilities for the customs warehousing of goods.

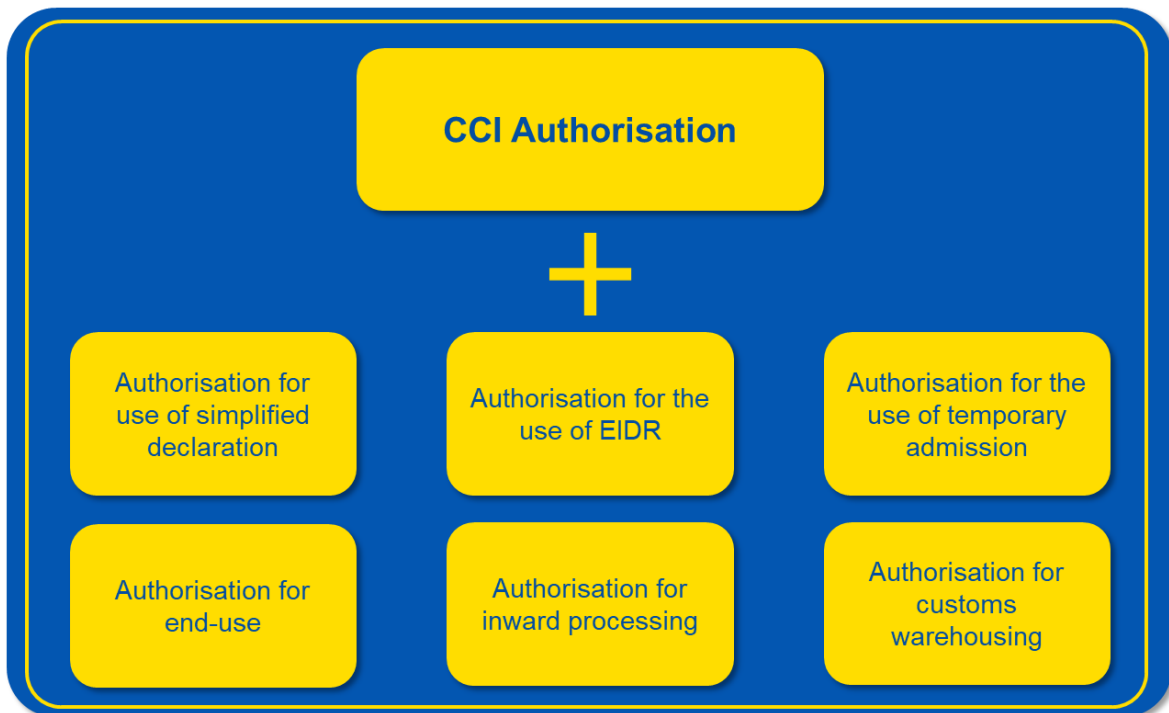


Figure 42: Combination of CCI authorisation with other authorisations

However, there is a difference in case of combination of CCI authorisation with public warehousing authorisation and private warehousing authorisation.

The holder of the CCI authorisation should be also the holder for end-use, IP authorisation Temporary admission and Private warehousing authorisation. Therefore, for all these types of authorisations only the holder of the authorisation can be the holder of the procedure

(declarant). It should be noted that since the holder of the CCI authorisation, is always a person established in the EU, the CCI authorisation cannot be combined with authorisation for the end-use procedure or the inward processing procedure, granted in occasional cases to persons established outside the customs territory of the Union according to article 161 DA. The same is relevant for the combination of CCI and Temporary Admission, since the general rule is that the holder of TA procedure is a person established outside the customs territory of the Union (see also point 5.10. Temporary Admission under CCI).

Since any person may declare goods for public customs warehousing, the holder of the CCI authorisation, i.e., who is also always the declarant under CCI, 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.

D.E.s 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 the SCI;
- ‘Supervising customs office’: it is recommended that the SCI is also the SCO for the special procedure. This is not relevant and possible for special procedure temporary admission, because of article 205 DA, which determines the competent customs authority to grant the authorisation for the use of TA. 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 used. It means that the authorising MS for CCI and TA authorisation, could be different, therefore the SCI and the SCO for TA could be different. (for more details see 5.10 TA under CCI)

9 CUSTOMS PROCEDURES “42/63” IN THE CONTEXT OF CCI

It is possible to declare goods with customs procedure codes “42” and “63” under CCI.

The use of customs procedures “42” and “63” (in case of re-importation) allows simultaneous release for free circulation and home use of goods which are the subject of a VAT-exempt supply to another Member State and, when applicable, an excise-duty suspension.

Exemption from payment of VAT and, where applicable, the excise duty suspension, is granted because the import is followed by intra-Union supply or transfer of the goods to another Member State. In that case the VAT and, where applicable, the excise duty, will be due in the Member State of final destination. To use this procedure, certain conditions listed in Article 143(2) of Directive 2006/112/EC and, where applicable, the conditions listed in Article 16(1), point (b) of Directive (EU) 2020/262 should be met. In CCI this is implemented via a guidance ‘G0880’ saying that when procedure code “42” or “63” is used, the ‘VAT

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Identification Number' must be provided for the 'Role code' "FR2", i.e., Customer, and either "FR1", i.e., Importer or "FR3", i.e., Tax Representative, in D.G. 'Additional fiscal reference'. In case the goods covered by the declaration are subject to excise duty in the MS of presentation, this should be indicated by declaring the additional procedure code "F06" which defines a movement of excise goods under an excise duty suspension arrangement from the place of importation in accordance with Article 16(1), point (b) of Directive (EU) 2020/262.

In the context of CCI the MS of importation, according to the VAT legislation is the Presentation MS (the importation of goods according to Article 60 of Directive 2006/112/EC takes place in the Member State within whose territory the goods are located when they enter the EU).

The text "another MS" in the definition of procedure "42" means a MS different from the one, where the importation takes place. It means also that when customs procedures "42/63" are used at least 2 MS are involved: the MS of importation/presentation and the "another MS" of final destination of the goods.

Under CCI the following business cases are possible:

- 3 MS are involved - the 'MS of final destination', the MS where PCI is situated and the MS where SCI is situated.

Example 1:

The declarant lodges a standard customs declaration with "42" at the SCI in ES while the goods imported from UK are presented physically at PCI in FR. After the goods are released for free circulation by SCI in ES, they are directly transported to DE where is their final destination.

- 2 MS are involved - the MS where SCI is situated, the 'MS of final destination' and the MS where PCI is situated, where the first two are one and the same.

Example 2:

Example: The declarant lodges a standard customs declaration with "42" under CCI at the SCI in ES, while the goods are presented physically at PCI in FR. The goods will arrive in FR and after the goods release under customs procedure "42", the goods will be moved under inter community supply from FR to ES. ES is the 'MS of final destination'.

From VAT perspective the use of CP "42" in the context of CCI for the above business case is also possible, as far as two MS are involved in this supply and the goods will enter first in FR, after their release they can be transported to ES.

Example 3:

The goods will arrive in DE and using CCI (SCI in ES, PCI in DE), the declarant submits a standard customs declaration with “42” in ES. After the goods release, which will take place in ES the goods will be moved under inter community supply from DE to ES.

10 INTEGRATION OF EU-CSW CERTEX WITH CCI PROCESSES

This chapter intends to give more details about the integration of EU CSW-CERTEX with CCI process, based on the issues raised by MS during the development of CCI national application and its integration with EU-CSW CERTEX. The issues are related mainly, to clarify which customs office, the SCI or PCI is responsible for the validation and the “Quantity Management” in the context of integration of EU CSW-CERTEX with CCI process.

1. There are the following core functionalities in EU CSW-CERTEX:

- “Check Availability” – it first (1) validates the status of the supporting document and second (2) returns its content. It works with **LRN or MRN**.
- As of release (5), “Check Availability with pre-validation” – it (1) validates the status of the supporting document, (2) compares the data in the customs declaration with the data in the supporting document, e.g., the match of CN code, net mass, etc., depending on the domain, and (3) returns its content. It works with LRN or MRN. The functionality works for some domains, e.g. CHED, COI, FGAS, ODS. Do note that not all domains are covered by this functionality.
- “Check Availability with quantity reservation” – it (1) validates the status of the supporting document, (2) compares the data in the customs declaration with the data in the supporting document, e.g., the match of CN code, net mass, etc., depending on the domain, (3) if the data is matching, then performs quantity reservation and (4) returns its content. It works only with MRN, because to perform reservation, the unique identifier for the customs declaration is need.

The MS usually integrate their national process with EU CSW-CERTEX putting in place two steps:

1. When an economic operator submits the customs declaration, the “**Check Availability**” (as of Release (5) either “**Check Availability**” or “**Check Availability with pre-validation**”) via EU CSW-CERTEX is performed. **This check is done with LRN**. If the check is positive, customs declaration gets admitted into the customs system and gets assigned the MRN. If the check is negative, the negative validation result is sent back to the economic operator, he is advised to check the declaration, fix the supporting document related info and re-submit.

2. After the MRN is assigned, **i.e., 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, the SCI is responsible for the above steps.

Integration with CCI processes: MS acts as SCI for a standard declaration with CERTEX as example:

[Step 1] The Core flow scenario starts with the declarant submitting a customs declaration via a ‘Customs Declaration for Import E_IMP_DAT (IE415)’ message to the SCI. The state of the customs declaration is “Submitted”.

‘Check Availability’ or as of (5) “Check Availability with pre-validation” can be done by SCI at this stage with LRN (no need to use CRN), to ensure that the supporting document exists and to pre-validate its content. If the pre-validation is used, the chance that the validation in step 4 will bring negative result is very low, i.e., only if the competent authority recalled the previously validated document.

[Step 2] The SCI validates the customs declaration, assigns a CRN and sends a ‘Customs Declaration Notification to PCI C_DEC_NOT (IE401)’. The state is "Declaration under PCI validation".

[Step 3] The PCI sends a ‘Validation Result of Customs declaration to SCI C_VAL_DEC (IE402)’ and they are positive. The SCI registers the customs declaration, after validation from SCI and PCI.

[Step 4] In this scenario, it is identified that the goods are presented to the PCI, so in this case an MRN is assigned to the customs declaration, and the state is moved to “Accepted”.

At this stage the “Check Availability with quantity reservation” is performed by SCI after the state of the CCI declaration is moved to “Under control”. The movement to “Under control”, should be done automatically as result of the risk analysis and the TARIC integration of the electronically issued non-customs documents covered by EU CSW-CERTEX. So, if the goods covered by the customs declaration are subject to non-customs requirements, the verification of their compliance with these non-customs formalities, should be done, when the state of the declaration is ‘Under control¹⁰’

¹⁰ "customs controls" means specific acts performed by the customs authorities to ensure compliance with the customs legislation and other legislation governing the entry, exit, transit, movement, storage and end-use of

When the “Check Availability with quantity reservation” is performed by SCI, where after sending IES001 message to CERTEX and at this moment the certificate is not valid, then SCI shall not release the goods. After the customs declaration with a certificate declared as supporting document, is accepted by the customs authorities and during the documentary control they find that the certificate or whatever other supporting document is not valid, i.e., which means incompliance, they should not release the goods for the requested procedure.

However, under the assumption that the first step was performed with the pre-validation functionality and resulted in positive validation, the probability of receiving negative validation at this stage is low. Moreover, the processing of customs declaration in CCI should happen for a very short time.

Discrepancies found during documentary/or Physical control of goods subject to non-customs formalities:

- It is possible that after successful quantity reservation by CERTEX, as a result of the documentary control performed at SCI or physical control of the goods performed at PCI discrepancies to be established.
- If the discrepancy found during documentary and/or physical control is significant (control results codes is “B1-Not satisfactory”) the goods should not be released for the requested procedure.
- If the discrepancy found during documentary and/or physical control is minor (control results codes is “A4-Minor discrepancies”), it is the responsibility of the SCI to take the decision concerning the release of the goods (positive or negative). The customs officer should reflect the detected discrepancies in the customs records and decide whether the goods can be released with this customs declaration or not depending on the concrete case (in the context of EU CSW-CERTEX – intervention message IES006 shall be sent to record the write-off).

A MS acts as PCI for a standard declaration with CERTEX as example:

[Step 1] The Core flow scenario starts with the declarant submitting a customs declaration via a ‘Customs Declaration for Import’ E_IMP_DAT (IE415) message to the SCI. The state of the customs declaration is “Submitted”. [same as in the above example, Check Availability or as of R.5 Check Availability with pre-validation can be done by SCI at this stage with **LRN**, to ensure that the supporting document exists and to pre-validate its content. If the pre-

goods moved between the customs territory of the Union and countries or territories outside that territory, and the presence and movement within the customs territory of the Union of non-Union goods and goods placed under the end-use procedure.

validation is used, the chance that the validation in step 4 will bring negative result is very low – only if the competent authority recalled the previously validated document].

[Step 2] The SCI validates the customs declaration, assigns a Registration Number and sends a ‘Customs Declaration Notification to PCI - C_DEC_NOT’ (IE401). The state is moved to "Declaration under PCI validation".

[Step 3] The PCI sends a ‘Validation Result of Customs declaration to SCI - C_VAL_DEC’ (IE402). In this scenario, the validation results from PCI are positive. The SCI registers the customs declaration, after validation from SCI and PCI.

[Step 4] In this scenario, it is identified that the goods are presented to the PCI, so in this case an MRN is assigned to the customs declaration and the state is moved to “Accepted”. [Same as in the scenario above, this is the point in time when SCI is expected to start the Check Availability with quantity reservation process. If the request comes back negative, SCI need to inform the declarant that the goods cannot be released indicating in the message IE451 ‘No release’ the reasons for such decision.

It should be noted that for the certificates which are mandatory domains, and which are “EU-wide certificates” in EU CSW-CERTEX, e.g., CHED, COI, ODS, FGAS, Import of Cultural Goods, the SCI will perform quantity management. Only when the certificate is non-mandatory, and applicable only to PCI, e.g., new ENF (previously known as CHED-N) document of DG SANTE, it may happen that PCI will need to perform the write-off. If PCI finds that certificate is not valid after the declaration is accepted it can inform SCI via the messages for the controls that the controls are not satisfactory, consequently SCI will notify the trader that the goods are not released.

Amendment of customs declaration with quantity reservation before release of goods.

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. Specifically, the amendment will be rejected if the state of the CCI declaration is “Under Control” or “Awaiting for PCI Control Decision” or “Under Release”. Since quantity reservation is performed by SCI after the state of the CCI declaration is moved to “Under control, it means that under CCI, amendment of customs declaration for which the quantity reservation is successful is not possible.

Amendment of customs declaration after release of goods with supporting documents - certificate handled by EU CSW-CERTEX - written off.

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. The PCA System returns the outcome of the amendment request by sending the message ‘Quantity Management Outcome’ relevant for the specific PCA Document. Any such intervention needs to be manual and can only be performed after all necessary validations have been done by the customs officer.

Invalidation of customs declaration after release of goods with certificate handled by EU CSW-CERTEX written off.

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”. Previously consumed quantity is withdrawn, and the amount is presented in the ‘Available Quantity of the supporting document/certificate’ handled by EU CSW-CERTEX.

10.1 Information on the way for write-off the different line numbers in one certificate handled by EU CSW-CERTEX and declared as one good item in the customs declaration.

This point intends to provide additional information about the possible ways to write off some supporting document/certificate which has four lines, but the TARIC code for them is just one. Therefore, there is just one item number available in the import declaration. To be able

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to write-off the certificate for EU CSW-CERTEX, 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.

In general, the operators should indicate the document line-item number in the D.E. '12 03 013' 000 whenever possible; in some supporting documents, e.g., Ozone Depleting License, some DUES authorisations, there are no lines, therefore this DE will not be used. It is also true that the multiplicity of this DE is "1x". Therefore, EU CSW-CERTEX is designed to support two approaches:

1. The economic operator 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. In this case economic operator 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;
2. When one goods item number on the MRN refers to more than one 'Document Line-Item Number' on the supporting document, the economic operator should leave the 'Document Line-Item Number' blank. In such case the algorithm designed in EU CSW-CERTEX and Partner DG systems is to match the consignments based on the CN code. Following the above, it is possible for EU CSW-CERTEX to do the write-off of the whole certificate based on the CN code declared in the MRN for the one good, i.e., no need the trader to fill the Document Line-Item Number in the customs declaration, and the one declared in the certificate. However, it is not necessarily to write-off the whole certificate. In the customs declaration it may be 300 kg of goods in 1 line, while in the certificate there are 500 kg in 3 lines. If operator does not indicate the line, the write off will be done from the matching CNs, sequentially. Please see the example below:

Customs declaration

Goods item 1	
CN	302111000
Net mass	300
Supporting document:	
Reference number	CHEDP.X
Document Line Item Number	
Goods item 2	

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CN	302190000
Net mass	250
Supporting document	
Reference number	CHEDP.X
Document Line Item Number	

CHEDX

Line 1	
CN	302111000
Net mass	100
Line 2	
CN	302111000
Net mass	100
Line 3	
CN	302111000
Net mass	150
Line 4	
CN	302111000
Net mass	200
Line 5	
CN	302190000
Net mass	300

Write-off:

Net mass
100
100
100
250

Finally, it's worth to be mentioning that the above-mentioned algorithm in EU CSW-CERTEX works not only for CHED domain but also for all domains/certificates in the same way.

11 QUOTA MANAGEMENT IN THE CONTEXT OF CCI

This chapter intends to provide more information on the quota management in the context of CCI. Following Articles 49 and 50 UCC-IA, in general, it is the responsibility of the SCI to submit the quota request to the Commission, after the acceptance of the customs declaration

by the SCI (MRN is assigned) and following the results received by the PCI for any controls that have taken place, if any.

It should be noted that the decision of granting a quota and the decision of releasing the goods for the customs procedure are two independent decisions from legal point of view. It is up to the customs authority to decide on both aspects.

In the normal situation the results of the quota allocation will take two days following the date of acceptance of the customs document, provided that the request has been submitted to the Commission. However, a quota can be blocked in various cases and that means that the allocation results can be delayed for more than two days.

There are several possible solutions:

1. There is nothing in the UCC against the possibility of putting “the release of the goods” on hold, until the quota is granted. It would be recommendable to explore this possibility together with the concerned economic operators;
2. SCI can decide to release the goods before the results of the “quota allocation” are available, of course, potential customs debt being secured). Then if the “quota allocation” is granted as requested, no additional communication with PCI is needed;
3. If the quota is not granted as requested, then the “amendment process after release of goods” is available and applicable to amend the particulars of the customs declaration and to recalculate the import duties, if required.

SCI should inform and ask the declarant to request an amendment of the customs declaration to adjust the particulars of the declaration without quota granted. It is also in the declarant's interest to request an amendment to be in compliance with the new situation, i.e., quota not granted. In this situation the PCI will be informed via the amendment process after release.

If SCI invalidates a customs declaration, it is from utmost importance SCI cancels the entire request to benefit from the tariff quota and/or returns the wrongly allocated quantity to the Commission, to comply to Article 52 UCC-IA.

11.1 Management of tariff quota in Simplified declaration and EIDR

According to Article 223 UCC-IA, concerning simplified declaration, the allocation date of the quota will be managed, following the general rule of the chronological order of dates of acceptance of the customs declarations. The request for granting of the quota may only be

done when all the necessary particulars are available. Meaning, request for quota can be launched at lodging the simplified declaration or at lodging the supplementary declaration.

When the request for granting a tariff quota has been sent, having all required particulars within the supplementary declaration finally, this request for allocating the quota may not be processed before the supplementary declaration has been lodged.

The quota allocation date will be, in any case, the date of acceptance of the simplified declaration.

In accordance with Article 236 UCC-IA, where the customs declaration is lodged as EIDR and the goods are subject to a tariff quota, the holder of the authorisation always requests the tariff, using the supplementary declaration. Nevertheless, the allocation date will be the same as the date of entering the goods in the declarant's records, following the chronological order of dates of acceptance of the customs declarations.

11.2 Guarantee provided for goods subject to tariff quota in a critical situation

Article 153 UCC DA sets out that: "Where, before the release of goods which are the subject of a request for the granting of a tariff quota, the tariff quota in question is not considered critical, the release of the goods shall not be conditional upon the provision of a guarantee in respect of those goods." It follows that, without prejudice to the possibility for the CA to request its provision for different reasons, the guarantee under tariff quotas is always required if the quota is in the 'critical' state, in accordance with Article 53 UCC IA. Under CCI, the SCI is responsible to require a guarantee if the quota is in the 'critical' state.

With the full allocation of the quantity applied for, upon the request of the Economic Operator concerned, the guarantee provided can be released if it is an individual guarantee. In the case of a "continuous guarantee" the blocked guaranteed amount corresponding to this custom operation can be available for future transaction. Conversely, in case of non-allocation (partial or total) of the quota, where the Economic Operator does not pay the amount due, the guarantee must be enforced, except for the part in excess of the due amount, if any.

12 POST-AUDIT CONTROLS ON THE DECLARATIONS UNDER CCI

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. It is responsible for the authorisation process,

the granting of the authorisation and the monitoring of the authorisation. If needed the PCI can be requested to 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 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. 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’ IE413, the corrected/amended customs declaration will be communicated from SCI to PCI and this will be handled via the amendment process, i.e., “Amendment after release of goods”.

-If the declarant doesn’t agree to submit an ‘amendment request’ IE413, 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, e.g., recalculation of the customs debt and collection of the import duty if the recalculated customs debt is higher than the one previously declared.

The SCI shall establish and record the correct values, to be considered for the purposes of calculating the amount of import duty and other charges on the goods. An updated ‘release notification’ IE443 should be sent by SCI to PCI in order to inform PCI about the established correct values, during the Post audit controls. The correct values will be included in D.G. ‘Control Details/D.E. ‘Corrected value’. The PCI will be able to recalculate the VAT and other PCI national taxes.

13 FORMALITIES/PROCESSES OUT OF SCOPE OF CCI SYSTEM

13.1 Right to be heard

The Right to be Heard procedure is out of CCI and left to be a national matter. The specific procedure for the Right to be Heard is stipulated in Art. 9 of IA, may be implemented in the national import declaration system as the customs authorities may make the communication of the grounds of a negative decision, i.e., no release of goods, as part of the process of a verification of the customs declaration or control and the declarant may immediately express

his point of view as per Art. 9 (2) (a) of IA or demand a communication in accordance with Article 8 of IA (Art. 9 (2) (a) of IA).

13.2 Submission of the supporting documents by the trader at the moment when he submits his customs declaration

In CCI, with IE415, the declarant submits his customs declaration, where he declares the relevant information, i.e., ‘related code’, ‘number’, ‘type’, etc., about the supporting documents and it is not envisaged to send the supporting documents as scanned attachments. It is important to note that according to Art. 163, para 1 UCC the supporting documents required for the application of the provisions governing the customs procedure for which the goods are declared shall be in the declarant's possession and at the disposal of the customs authorities at the time when the customs declaration is lodged, which means that they are not required to be submitted/presented with the lodgement of customs declaration. The obligation for the declarant to provide/submit them is in the cases where Union legislation so requires or where they are necessary for customs controls and for this reason are requested by customs authorities. However, it can be a national decision also the declarant to have the possibly to provide the supporting documents as scanned attachments at the moment when he submits his customs declaration.

13.3 The interpretation of Art. 222 IA in respect of the processing of a customs declaration in the IT system

Art. 222 IA stipulates that where a customs declaration covers two or more items of goods, the particulars stated in that declaration relating to each item shall be regarded as constituting a separate customs declaration. A similar provision exists for the release of goods (article 194 UCC). It is noted that Art. 222 IA is linked to Art. 162 UCC which relates to the treatment of the custom declaration and the data elements it contains.

The interpretation of Art. 222 IA from IT point of view was analysed for the processing of the customs declaration in its different stages. E.g., is it possible to assign a separate MRN for every item in one customs declaration, is it possible to have partial presentation of the goods for the pre-lodged customs declaration, partial release only of specific items, partial invalidation of specific items, etc.

The conclusions and the implementation in CCI system are listed below.

The 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’.

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Partial presentation of the goods in CCI is not possible, as it would mean that the pre-lodged declaration is modified by the presentation notification. It should be noted that in case the declarant wants to present only a part of the goods declared with the pre-lodged declaration, he/she has the possibility to correct the pre-lodged declaration, before presenting the goods or lodge a new customs declaration to declare the goods, which he/she will be able to present. The initial pre-lodged declaration shall be deemed not to have been lodged if the goods are not presented within 30 days of its lodging (Art.171 of the UCC).

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, which is not compatible with the business needs.

13.4 IT implementation of Article 171 UCC

Article 171 UCC indicates that if the goods are not presented within 30 days after lodging the customs declaration, the latter is deemed not to have been lodged. This means that such declaration has no legal effect if it is not accepted and 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.

14 ARCHITECTURE OVERVIEW – LINK BETWEEN CCI SYSTEM AND OTHER SYSTEMS

The national CCI application, both at SCI and PCI, need to interact with other systems/applications during the execution of the import formalities implemented in the system. The following interactions/communications may happen, depending on the role of the CCI application SCI or PCI:

In general, the national CCI application is expected to interact:

- with Economic Operators via the External Domain;
- within National domain with several national application components;
- with other National CCI Application via Common Domain;
- with central application/services via Common Domain for business statistics, and for conformance testing purposes. Please note that CS/RD2 and CRS communication is needed and this is considered to be done via national application components.

1. Communications in the External Domain (ED) – interactions between the CCI application at SCI and the Economic Operator's system. MSs define the protocol/network to be used at national level for communications in the ED,

2. Interaction with other national applications at SCI;

The table below provides a brief description of interactions that are needed at SCI with other national applications:

Application Component	Description of Interaction
National Risk Management Application	for risk analysis purposes of CCI declaration data at SCI.
National TARIFF Application	for validating and retrieving information related to TARIFF and CN data in the context of CCI declaration processing at SCI.
National Quota Management Application	for handling Quota requests on CCI declaration data at SCI.
National EO Management Application	The need for this interaction is for validating and retrieving information related to Economic Operators in the context of CCI declaration processing at SCI.
National Reference Data Application	The need for this interaction is for validating and retrieving information for reference data (both common and national reference data) in the context of CCI declaration processing at SCI.
National Decisions/Authorisation and REX System	National Administration must receive information about AEO, Trader Authorisations and Registered Exporters from CRS.
National Guarantee Management Application	For validating the declared 'Guarantee data' in the context of CCI declaration processing at SCI.
National Control Management Application	Concerns control management in the context of CCI declaration processing at SCI.
National Duty & Tax calculations Application	For calculation of duties for a specific CCI declaration at SCI.
National Accounting/Collection Application	Related to payment data and collected duties in the context of CCI declaration processing at SCI.
EU Customs SW	For the purposes of validating CERTEX certificates.

The table below provides a brief description of interactions at PCI with other national applications:

Application Component	Description of Interaction
National Risk Management Application	For risk analysis purposes of CCI declaration data at PCI.
National TARIFF Application	For validating and retrieving information related to TARIFF and CN data in the context of CCI declaration processing at PCI.

Application Component	Description of Interaction
National Licenses Management Application	For validating and retrieving information related to national licenses/certificates in the context of CCI declaration processing at PCI.
National EO Management Application	National Administration must receive information about EORI from CRS.
National Reference Data Application	National Administration must send/receive reference data from/to CS/RD2. The need for this interaction is for validating and retrieving information for reference data (both common and national reference data) in the context of CCI declaration processing at PCI.
National VAT Register	For validating VAT information in the context of CCI declaration processing at PCI.
National Decisions/Authorisation and REX System	National Administration must receive information about AEO, Trader Authorisations and Registered Exporters from CRS. The need for this interaction is for validating and retrieving information related to Decisions/Authorisation and REX data in the context of CCI declaration processing at PCI.
National VAT collection Application	For receiving information about collected VAT charges in the context of CCI declaration processing at PCI.
National Control Management Application	Concerns control management in the context of CCI declaration processing at PCI.
National Duty & Tax calculations Application	For VAT calculation for a specific CCI declaration at PCI.
EU Customs SW	For the purposes of validating CERTEX certificates.
National Surveillance Application	For communicating surveillance data related to CCI declaration data at PCI.

3. Communications in the Common Domain (CD) – includes the interaction between the national CCI Application at PCI and national CCI Application at SCI and the interactions with central services, such as: UUM& DS, CRS, CRMS2, CSR2, TARIC, EOS, EBTI, ECICS, Surveillance³ and central Services. Communications between different SCI and PCI or with the central services are established via CCN2.

The table below describes only the interactions of national CCI Application with central applications/services

Application Component	Description of Interaction
CS/MIS	The National CCI Application interacts with CS/MIS for submitting agreed business statistics related to CCI operations.

Application Component	Description of Interaction
CTA	The National CCI Application interacts with CTA for conformance testing purposes.

The table below describes the interactions of other national applications with central applications/services for facilitating CCI business functions:

Application Component	Description of Interaction
CS/RD2	<p>The CS/RD2 IT Application is a DG TAXUD application (Central Application/Services) and provides a common, central reference access point for reference data (Code Lists and Authorities).</p> <p>It is considered that the National Reference Data Application interacts with the CS/RD2 Central IT Application.</p>
CRS	<p>The CRS IT Application is a DG TAXUD application (Central Application/Services) and provides a common, central reference access point to consolidated Economic Operator information required by the consumer IT applications, independent of where the information resides or its format. CRS will integrate information maintained (acquisition points) by EOS IT Application (EORI, AEO), Customs Decisions Management System (CDMS) IT Application (UCC Trader Authorisations) and REX IT Application (Registered Exporters).</p> <p>It is considered that National EO Management Application and National Decisions/Authorisation and REX System interacts with CRS Central IT Application.</p>

Detailed information about the CCI Architecture/link with other systems can be found in the Architecture Overview-Elaboration Phase CCI document and in the DDCOM.

15 CCI INFORMATION EXCHANGE MESSAGES

15.1 External domain messages

Message ID	Name	Full name	Capabilities
DECLARANT TO SCI			
IE413	E_DEC_AMD	Customs Declaration Amendment	Amendment
IE414	E_INV_REQ	Invalidation request	Invalidation
IE415	E_IMP_DAT	Customs Declaration	Lodgement of customs declaration
IE432	E_PRE_NOT	Presentation notification	Lodgement of presentation notification
IE433	E_PNO_EDR	Presentation Notification for EIDR	
IE446	E_SUP_DOC	Provide Supporting Documents	Provide requested documents
SCI TO DECLARANT			
IE404	E_AMD_ACC	Declaration Amendment Acceptance	Customs declaration amendment
IE428	E_ACC_DEC	Acceptance of Customs Declaration	Customs declaration validation, registration and acceptance
IE429	E_REL_FIM	Release For Import/Confirmation Of Supplementary Declaration	Release of goods
IE444	E_CTR_RES	Control Results	Documentary controls of goods and control decision and results
IE447	E_DOC_RES	Documentary Control Results	Documentary controls of goods and control decision and results
IE451	E_CCI_NRL	No Release	Release of goods
IE456	E_CCI_REJ	CCI Rejection from SCI	Customs declaration validation, registration and acceptance Customs declaration amendment Customs declaration Invalidation
IE460	E_IMP_CTR	Import Control Decision Notification	Documentary controls of goods and control decision and results
IE462	E_PRE_REQ	Presentation Notification Request	

15.2 Common domain messages

Message ID	Name	Full name	Capabilities
SCI TO PCI			
IE401	C_DEC_NOT	Customs Declaration Notification to PCI	Customs declaration validation, registration and acceptance
IE403	C_AMD_NOT	Customs Declaration Amendment Notification	Customs declaration amendment
IE406	C_DEC_AMD	Customs Declaration Amended	Customs declaration amendment
IE407	C_AMD_RNO	Customs Declaration Amendment Rejection Notification	Customs declaration amendment
IE425	C_REG_NOT	Registration Notification to PCI	Customs declaration validation, registration and acceptance
IE427	C_ACC_DEC	Acceptance of Customs Declaration to PCI	Customs declaration validation, registration and acceptance
IE434	C_DEC_REJ	Customs Declaration Rejection to PCI	Customs declaration validation, registration and acceptance
IE435	C_RSK_REQ	Customs Declaration for Risk Analysis to PCI	Risk analysis
IE440	C_REQ_CTR	Request To Control	Documentary controls of goods and control decision and results
IE442	C_REL_REJ	Release Rejection Notification	Release of goods
IE443	C_REL_NOT	Release Notification to PCI	Release of goods
IE449	C_INV_DEC	Invalidation Of Customs Declaration to PCI	Customs declaration Invalidation
IE463	C_PRE_REQ	Presentation Notification Request to PCO	
IE465	C_EXC_PCO	Excise Goods To Be Handled By PCO	
IE468	C_PRE_NOT	Pre-Release Notification	Release of goods

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PCI TO SCI			
IE402	C_VAL_DEC	Validation Result of Customs Declaration to SCI	Customs declaration validation
IE436	C_RSK_RES	Risk analysis result to SCI	Risk analysis
IE437	C_VAL_AMD	Validation Result of Custom Declaration Amendment To SCI	Validation and Processing of Amendment request
IE441	C_CTR_PCI	Control Results from PCI	Control of goods
IE445	C_ACK_CTR	PCI Control Decision	Control of goods
IE453	C_REQ_ADD	Request Additional Documents Notification	Control of goods
IE464	C_PRE_ACK	Presentation Notification Request Acknowledgment	
IE466	C_EXC_NOT	Notification That Excise Goods Are Handled By PCO	

Note: The above list is not exhaustive and reflects only the CCI messages mentioned in this document.

End of document

