

DG TAXUD

Unit B3

Comprehensive Guarantee Application - End Users Documentation

**Trader Portal**

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# Introduction

## Purpose

The purpose of this document is to describe the pages related to the creation of a Comprehensive Guarantee Application in the EU Trader Portal for Customs Decisions in order to support the end-users when lodging applications.

## Scope

The scope of this document is to describe the Application Creation pages of the EU Trader Portal user interface when the application concerned is a Comprehensive Guarantee Application (i.e. Applicant Information Page, Application General Information Page and Application Specific Information Page in case of a Comprehensive Guarantee Application).

## Target Audience

The intended audience for this document are the end-users of the EU Trader Portal.

## Structure of this document

The present document contains the following chapters:

* **Chapter 1 – Introduction**: describes the scope and the objectives of the document;
* **Chapter 2 – Convention Overview:** gives an overview of the notation conventions used for the page forms description;
* **Chapter 3 – Customs Decision Type Selection Page:** describes the Customs Decision Type Selection Page of the EU Trader Portal user interface;
* **Chapter 4 – Applicant Information Page:** describes the Applicant Information Page of the Application Creation pages of the EU Trader Portal user interface for a Comprehensive Guarantee Application;
* **Chapter 5 – Application General Information Page:** describes the Application General Information Page of the Application Creation pages of the EU Trader Portal user interface for a Comprehensive Guarantee Application;
* **Chapter 6 – Comprehensive Guarantee Application Specific Information Page:** describes the Application Specific Information Page of the Application Creation pages of the EU Trader Portal user interface for a Comprehensive Guarantee Application;
* **Chapter 7 – Additional Information:** provides the decision code types for each application as well as explanations that could help users to interpret error notifications.

## Reference and applicable documents

### Reference Documents

There are no reference documents.

### Applicable Documents

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Ref. | **Title** | **Reference** | **Version** | **Date** |
| A01 | Framework Contract | TAXUD/2013/CC/124 | N/A | 11/11/2013 |
| A02 | CUST-DEV3 Framework Quality Plan | CD3-FQP | 1.00 | 30/04/2015 |
| A03 | Specific Contract | TAXUD/2017/DE/134 | N/A | 24/08/2017 |

Table 1: Applicable documents

## Abbreviations and Acronyms

For a better understanding of the present document, the following table provides a list of the principal abbreviations and acronyms used.

| **Abbreviation/Acronym** | **Definition** |
| --- | --- |
| CDMS | Customer Decision Management System |
| COL | Customs Office List |
| CRS | Customer Reference Services |
| DG | Directorate General |
| DG TAXUD | Taxation and Customs Union DG |
| DTCA | Decision Taking Customs Authority |
| EORI | Economic Operator Registration and Identification |
| MS | Member State |
| N/A | Not applicable |
| SfA | Submitted for Acceptance |
| SfI | Submitted for Information |
| SfR | Submitted for Review |
| TP | Trader Portal |
| UI | User Interface |
| UN/LOCODE | United Nations Code for Trade and Transport Locations |
| UUM&DS | Uniform User Management and Digital Signatures |
| VER | Version |

Table : Abbreviations and acronyms

## Definitions

There are no definitions.

1. **Convention Overview**

Chapters **3**, **4**, **5** and **6** describe the form content of the Customs Decision Type Selection Page, Applicant Information Page, Application General Information Page and Application Specific Page of the EU Trader Portal user interface respectively for a Comprehensive Guarantee Application. The structure of those chapters matches the data group structure of the pages. The fields to be filled in on the pages are listed in **bold** in the (sub)sections/items corresponding to their data group. Note that text is sometimes added next to some items. In that case, the text either provides conditions and rules for the considered item or further explanations on how to fill it in.

A colour code (in brackets next to each data group/field) is used to specify the mandatory, optional or repeatable nature of each data group/field. The meaning of each colour code is as follows:

* **M**: the data group/field concerned is *always* mandatory;
* **I**: the data group/field concerned is *irrelevant* for the concerned decision type and cannot be filled in;
* **O:** the data group/field concerned is *always* optional;
* **D:** the data group/field concerned is mandatory, optional or forbidden depending on the fulfilment of certain condition(s). Those conditions are usually described (in orange) just after the data group/field considered;
* **R**: the data group/field concerned is repeatable, i.e., several occurrences of the elements can be provided by the user (e.g. a list of goods).

# Customs Decision Type Selection Page

## Member State (M)

Please select the Member State where the DTCA is located.

## Customs Decision Type (M)

Please enter the Customs Decision Type you are applying for.

## Decision Taking Customs Authority (M)

Please choose the DTCA that will handle your Application. The “search for COL number” button at the top of this page allows you to search for the appropriate COL number on the Europa website.

# Applicant Information Page

* 1. **Applicant Information (M)**

Some fields of the Applicant information are pre-filled with the current logged-in user’s information.

When the user is logged-in without delegation:

* + **Applicant (M)** and **Representative (M)** data groups are pre-filled with the Applicant data (logged-in user).

When the user is logged-in as representative:

* + **Applicant (M)** data group is pre-filled with Applicant data;
  + **Representative (M)**data group is pre-filled with Representative data.
    1. **Applicant (M)**

The Applicant details are pre-filled with the data in EO database, thanks to your EORI number. If the details are not properly fetched, please contact your national authorities.

* *Actor Identification (M)*
  + **EORI Number (M)**
* *Name and Address (M)*

Name and Address can be updated, when necessary. If relevant, please also consider contacting your national authorities to update the EO database with the updated name/address in order to fetch the correct details later on.

* + **Name (M)**
  + **Street and Number (M)**
  + **Postcode (M)**
  + **City (M)**
  + **Country (M)**
    1. **Representative (M)**

The Representative details are pre-filled with the data in EO database, thanks to your EORI number. If the details are not properly fetched, please contact your national authorities. In case you are logged in as a direct applicant (no representation/delegation), the Applicant details should be used for the Representative.

* *Actor Identification (M)*
  + **EORI Number (M)**
* *Name and Address (M)*
  + **Name (M)**
  + **Street and Number (M)**
  + **Postcode (M)**
  + **City (M)**
  + **Country (M)**
    1. **Contact Person for the Application (D)**

This data group must be provided if different from the person responsible for customs matters.

* **Name (M)**
* **Email (M)**
* **Telephone Number (M)** must follow the notation for international telephone numbers. Example: +32 2 123 4567.
* **Fax Number (O)** must follow the notation for international telephone numbers. Example: +32 2 123 4567.
  + 1. **Responsible for Customs Matters (D)**

This data group must be filled in if the applicant is not an authorised economic operator.

* **Name (M)**
* **Email (M)**
* **Telephone Number (M)** must follow the notation for international telephone numbers. Example: +32 2 123 4567.
* **Fax Number (O)** must follow the notation for international telephone numbers. Example: +32 2 123 4567.
  + 1. **Person in charge of the applicant company or exercising control over its management (D, R)**

This data group is mandatory, unless the applicant an authorised economic operator.

* *Name and Address (M)*
  + **Name (M)**
  + **Street and Number (M)**
  + **Postcode (M)**
  + **City (M)**
  + **Country (M)**
  + **National Identification Number (M)** It is under the responsibility of national administrations to decide what kind of "National Identification Number" has to be filled in.
  + **Date of Birth (M)**

1. **Application General Information Page**
   1. **Decision Taking Customs Authority (M)**
      1. **Customs Authority Reference Number (M)**

The “search for COL number” button at the top of this page allows the user to search for the appropriate COL number on the Europa website.

**5.1.2 Decision Taking Customs Authority Name and Address (O)**

This data group is pre-filled with the information of the DTCA chosen on the Customs Decision Type Selection page. Should you change the DTCA reference number, please manually update the name and address.

* **Name (M)**
* **Street and Number (M)**
* **Postcode (M)**
* **City (M)**
* **Country (M)**
  1. **Application Information (M)**
     1. **Customs Decision Type (M)**

**Customs Decision Type (M)** field is the Customs Decision Type the Trader is applying for. Concerning a Comprehensive Guarantee application, the application decision code type is CGU. The information is pre-filled with the chosen Customs Decision Type selected on the Customs Decision Type Selection page.

* + 1. **Type of Application (M)**
* **Application Type (M)**
* **Customs Decision Reference Number (D)** is irrelevant (cannot be filled in) if the Application Type is "First Application". It must be filled in otherwise.

If the Application Type is "Application for Renewal", the reference number to provide is the Customs Decision Reference Number of the Authorisation to be renewed (e.g. an authorisation that is expired and which you may be applying for again). Note that a new Customs Decisions Reference Number will be issued if the application for renewal is accepted.

* + 1. **Application Date of Submission (M)**

Thedate of submission is automatically filled in by the Trader Portal.If you save your application for later use and then submit it later, the date of submission will be automatically updated with the date when the application is effectively submitted.

* + 1. **Application Agreement for Publication (M)**
* **Agreement for Publication (M)**

When the agreement for publication is given, the following information will be published on the Europa website (<http://ec.europa.eu/taxation_customs/dds2/eos/cd_home.jsp>):

* Customs Decision Number;
* Date of the authorisation status search;
* Status of the Customs Decision Number (“valid” or “not valid”);
* EORI number of the holder;
* Holder’s Information (valid at the search request date):
  + Name of the holder;
  + Address of the holder:
    - Street and Number;
    - Postcode;
    - City;
    - Country.
* Status information (validity periods);
* Type of authorisation;
* Member State of the Decision Taking Customs Authority;
* Competent/supervising customs office.

When the agreement for publication is not given, only the following information will be published on the Europa website (<http://ec.europa.eu/taxation_customs/dds2/eos/cd_home.jsp>):

* Customs Decision Number;
* Date of the authorisation status search;
* Status of the Customs Decision Number (“valid” or “not valid”);
* EORI number of the holder.
  + 1. **Application Annex (O, R)**

File size is limited to 15MB. There are no limitations on the type of file but common types like PDF, XLS(X), DOC(X) and ZIP are recommended. Mind also that the attached file name must only contain Latin characters.

* *Attached Documents (M, R)*

Provide information on the type and, if applicable, the identification number and/or the date of issue of the document(s) attached to the application or the decision. Indicate also the total number of the documents attached.

If the document is an addition to the information provided elsewhere in the application or decision, indicate a reference to the data element concerned.

* + **Document Identifier (M)**

Please indicate the unique reference of the document.

* + **Document Type (M)**

Please indicate the descriptive business type of the attached document (e.g. invoice or contract etc.).

* + **Number of Documents (M)**
  + **Document Date (M)**

### 5.2.6 Geographical Validity (M)

* *Geographical Validity – Union (M)*

A single-MS decision is a decision that is valid in only one MS while a multi-MS decision is valid in more than one MS.

* + **Geographical Validity Union Identification (M)**
  + **Country (D, R)** field must be filled in only for application or authorisation limited to certain Member States and application or authorisation limited to one Member State. It must not be filled in when the application is meant for a union-wide validity. In case of an authorisation limited to certain Member States, the DTCA country must be provided, while in case of an authorisation limited to one Member State, the DTCA country is the *only one* that must be provided.
  + *Geographical validity – Common Transit Countries (D)*

This is optional for a Comprehensive Guarantee application.

* + - **Country (M, R)**

# Comprehensive Guarantee Application Specific Information Page

## Standard Procedure Application Information (M)

### Main Accounts for Standard Customs Decision (M)

* *Place of Accounts (D)*

This data group is mandatory, unless the applicant is holder of an AEO authorisation.

Enter the full address of the location, including the Member State where the main accounts are intended to be held or are intended to be accessible. The UN/LOCODE may replace the address, if it provides an unambiguous identification of the location concerned.

* + **Street Name and Number (D)**
  + **Postcode (D)**
  + **City (D)**
  + **MS Country (D)**
  + **UNLOCODE (D):** If this field is used to define the location concerned, the structure shall follow the description provided for in UN-ECE Recommendation 16 on UN/LOCODE - Code for ports and other locations (see <https://www.unece.org/fileadmin/DAM/cefact/recommendations/rec16/rec16_ecetrd205e.pdf>).
* **Type of Accounts (D)** this field cannot be filled in if the applicant is holder of an AEO authorisation (this is automatically determined based on the EORI number of the applicant). Specify the type of main accounts by giving details about the system intended to be used, including the software.
* *Records (M, R)*
  + *Place of Records (M)*

Enter full address of the location(s) including the Member State(s) where the applicant’s records are kept or intended to be kept. The UN/LOCODE may replace the address, if it provides an unambiguous identification of the location concerned.

* + - **Street Name and Number (D)**
    - **Postcode (D)**
    - **City (D)**
    - **MS Country (D)**
    - **UNLOCODE (D):** If this field is used to define the location concerned, the structure shall follow the description provided for in UN-ECE Recommendation 16 on UN/LOCODE - Code for ports and other locations (see <https://www.unece.org/fileadmin/DAM/cefact/recommendations/rec16/rec16_ecetrd205e.pdf>).
  + *Type of Records (M)*

Specify the type of records by giving details about the system intended to be used, including the software.

The records must enable the customs authorities to supervise the procedure concerned, in particular with regard to the identification of the goods placed under that procedure, their customs status and their movements.

* + - **Type of Record Description (M)**

## Comprehensive Guarantee Application Information (M)

### Applicable Customs Procedures Concerned (M)

* *Customs Procedures Concerned (M, R)*
  + **Procedure Code (M)**
* **Customs Decision Reference Number (O)** field uses the following structure of mandatory elements:
  + Country Code (2 characters);
  + Decision Code (see section 3.1 of Common Pages – End User Documentation document, e.g. RSS is the decision code corresponding to a Regular Shipping Service Application);
  + Reference Number (combination of max. 29 alphabetic and numeric characters).

The Customs Decision Reference Number to provide is the one corresponding to the authorisation type chosen in the **Procedure Code** field and can be retrieved on the Authorisation List Page of the EU Trader Portal user interface.

* + **Time Limit for Payment (D)** Where the comprehensive guarantee is provided to cover the import or export duty payable in case of release for free circulation or end-use, indicate, whether the guarantee will cover:
* Normal period before payment, i.e. maximum 10 days following the notification to the debtor of the customs debt in accordance with Article 108 of the Code Deferred payment; or
* Deferred payment (Article 110 of the Code).
* **Type of Deferment of Payment (D)** field is mandatory if the **Time Limit for Payment** field takes the value of a deferred payment.
* *Amount of Duty and other charges* *(M)*
  + **Amount Value (M)**
  + **Amount Currency (O)**
  + **Average Period between Placing Under and Discharge of the Procedure (D)** field must be filled in when the data group **Customs Procedure Concerned** is a procedure involving potential customs debt (special procedures).

### Guarantee (M)

* **Guarantee indication (M)**
* **Guarantee Reference Number (D)** field only must be filled in when **Guarantee Indication** field is “Yes”.
* *Level of Guarantee (D,R)*

This data group onlymust be filled in when **Guarantee Indication** field is “Yes”.

It contains:

* **Guarantee Reduction (M)**
* **Guarantee Description (M)**
* *Guarantee Reference amount (D)*

This data group onlymust be filled in when **Guarantee Indication** field is “Yes”.

It contains:

* **Amount Value (M)**
* **Amount Currency (O)**

### Form of the Guarantee (M)

In case the guarantee is provided in form of an undertaking, indicate the full name and address details of the guarantor. Where the guarantee is valid in more than one Member State, indicate the full name and address of the representatives of the guarantor in the other Member State.

* **Guarantee Form (M)**
* **Guarantee Form as Specified by Art DA-III-3-03 (D)** field only must be filled in when the **Guarantee form** field is another guarantee form as specified by Art. 83 DA. Please mind that article DA-III-3-03 (in the label) corresponds to Art. 83 DA (adopted legislation).
* *Guarantor (D)*

This data group only must be filled in when the **Guarantee Form** field is Undertaking by a Guarantor.

* **Name (M)**
* **Street and Number (M)**
* **Postcode (M)**
* **City (M)**
* **Country (M)**
* **Form of Guarantee Free Text Description (M)**

### Financial Solvency (D)

This data group must be filled in to be granted a comprehensive guarantee with a reduced amount, or a guarantee waiver covering potential customs debts.

* **Indication of no Bankruptcy (M)**
* **Justification of no Bankruptcy (M)**
* **Indication of Fulfilment of Financial Obligations (M)**
* **Justification of Fulfilment of Financial Obligations (M)**
* **Indication of Sufficient Financial Resources (M)**
* **Justification of Sufficient Financial Resources (M)**
* **Indication of No Uncovered Negative Assets (M)**
* **Justification of No Uncovered Negative Assets (M)**

# Additional Information

## Application decision code types

Hereunder are listed the application/decision code types that are related to each application/authorisation.

* **DPO**: Deferment of Payment Application;
* **CGU**: Comprehensive Guarantee Application;
* **CVA**: Simplification for Customs Valuation Application;
* **IPO**: Inward Processing Application;
* **OPO**: Outward Processing Application;
* **CW1**: Customs Warehousing Application in a public customs warehouse type I;
* **CW2**: Customs Warehousing Application in a public customs warehouse type II;
* **CWP**: Customs Warehousing Application in a private customs warehouse;
* **EUS**: End Use Application;
* **TEA**: Temporary Admission Application;
* **TST**: Temporary Storage Application
* **ACR**: Authorised Consignor for Community Transit Application;
* **ACE:**  Authorised Consignee for Community Transit Application;
* **ACT**: Authorised Consignee TIR Application;
* **SSE**: Use of Seals of Special Type Application;
* **TRD**: Transit Declaration with a Reduced Data Set Application;
* **ACP:** Authorised Issuer Application;
* **ETD**: Electronic Transport Document Application;
* **SDE**: Simplified Declaration Application;
* **AWB**: Authorised Weigher of Bananas Application;
* **CCL**: Centralised Clearance Application;
* **EIR**: Entry in the Declarants Records Application;
* **SAS:** Self-Assessment Application;
* **RSS**: Regular Shipping Service Application.

## Error Interpretation

The validation of the applications in the Trader Portal is performed in two steps:

1. Synchronous validation: erroneous fields are displayed (together with an error code) directly upon submission;
2. Asynchronous validation: depending on the country in which the trader applies for a decision, the application is processed with the EU (central) CDMS or within the national CDMS. However, no matter the country, the first step of the validation is performed by the EU services and then comes the second step which is performed by the target CDMS (i.e. EU or national service). If CDMS (EU CDMS or national CDMS) finds errors, they are reported through an error notification to the Trader Portal (these notifications are available in the “Timeline” of the application and in the notifications list). Consequently, mind that, if the processing is national, supplementary errors may arise after the first synchronous validation since the application is processed through a second check (the first being the EU CDMS).

*End of document*