# Re-Assess a Decision

## Stakeholders involved in the Process

* Trader;
* Decision-taking customs authority;
* Involved member states;
* Other Authority.

## Business

Once the authorisation is granted, the trader, the customs officer of the decision-taking customs authority, customs officers of the involved member states or other authorities can request a re-assessment of the decision.

In our high-level view of the Customs Decisions process (Figure 1), the re-assessment is part of the Manage Authorisation process, as depicted in Figure 2.



Figure 1: High level view of the Customs Decisions process



Figure 2: Re-Assess Decision is part of the Manage Authorisation process

Figure 3 presents the high-level overview of the Re-assessment process.



Figure 3: High-level view of the Re-Assessment process

The re-assess process is started by the re-assessment need, which originates from different stakeholders. Table 1 lists all the reasons for re-assessment with the highlighted originator.

|  |  |
| --- | --- |
| Reason for re-assessment | Originator |
| Holder submits information, which may influence the continuation or content of the decision | Trader |
| There are major changes in the legislation | Customs officer |
| Monitoring results indicate that a decision must be re-assessed | Customs officer |
| Holder does not regularly use union transit arrangements or customs authorities are not certain whether the holder meets obligations under arrangements[[1]](#footnote-2) | Customs officer |
| Customs authorities are not certain whether the holder meets compliance with customs and tax rules; satisfactory system of managing commercial and transport records1 | Customs officer |
| Involved MS submits information, which may influence the continuation or content of the decision | Involved MS |
| Other Authority submits information, which may influence the continuation or content of the decision | Other authority |
| Revoked AEO Authorisation[[2]](#footnote-3) | Customs decisions system |

Table 1 Reasons for re-assessment of the authorisation

 The re-assessment process can only be initiated if the status of the decision is active.

If the process is not triggered by the customs officer, he first verifies that the received information requires a re-assessment. If not, he can take the decision to start another process (amendment, annulment, revocation, suspension).

If the process is triggered by the customs officer, he registers his intention to re-assess, together with the re-assessment reason.

In both cases, the trader is then notified about the re-assessment.

The customs officer then checks whether the conditions and criteria verified before granting the decision are still valid. Also, if more than one member state is involved, the customs officer can decide to consult them (the consultation process is described in “Consult Involved MS” user guides).

Once the conditions and criteria are verified and the consultations are performed (if relevant), the customs officer of the decision-taking customs authority holds all the information to determine whether the decision is to remains active, to be revoked, to be annulled, to be suspended or to be amended. He will henceforth register the re-assessment result, along with the effect of the decision (if any).

If the customs officer determines that the conditions and criteria are still met and the result of the re-assessment is to keep the decision active, the holder is notified accordingly.

Otherwise if the decision is to be revoked, amended, suspended or annulled, then the corresponding process is started. The holder of the authorisation will be notified accordingly in the appropriate process.

1. This is only applicable in the context of « Transit » [↑](#footnote-ref-2)
2. This is only applicable in the context of « Placing goods under a customs procedure and temporary storage » [↑](#footnote-ref-3)