



DG TAXUD/B1/

Business Guidance UCC CCI P1 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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1.03	29/06/2023	DG TAXUD	Updated version implementing comments and concluded APOs after the external review by the MSs and traders
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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 P1 system. During the preparation of the documentation for CCI P1 system (FSS and TSS) it was established that further explanations could be necessary beyond the legal and functional or technical descriptions. Considering that the CCI P1 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 P1 system.

1.2 Scope

This document presents explanations and descriptions about functionalities, procedures, and usage of some messages/data groups/data elements, which will enable the reader to become familiar with the functionalities implemented in CCI P1 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 P1 functional and technical specifications, 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 P1 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 P1, since comprehensive information can be found in the UCC CCI P1 Technical Specifications. CCI P1 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 P1.
- **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 P1 and P2 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 P1
- **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 P1 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 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 P1.

- **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 - Processes out of Scope of CCI P1 specifications:** provides information about some specific formalities that are out of Scope of CCI P1 system. In some of the cases, the related formalities need be completed outside the system (e.g. the exchange of supporting documents between SCI and PCI), 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 11 – Architecture Overview – Link between CCI P1 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 12 - CCI P1 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	01/01/2020
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	15/03/2021
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	15/03/2021
R04	Implementing Regulation on technical arrangements for developing, maintaining, and employing electronic systems for the exchange of information and for the storage of such information under the Code (IRTA)		Adopted	08/03/2021

Table 1: Reference documents

1.5.2 Business and Technical documents

CCI Phase 1 Business and technical documents names*	Version
CCI Business Case	v.1.2
FSS-CCI P1 Functional System Specification – word Document	v.2.20 06/03/2023
CCI P1 L4 BPMs EU Customs Functional Requirements BPM Report	v.2.30 15/03/2023
Electronic Customs Multi-Annual Strategic Plan (MASP)	Revision 2019
Vison document	1.0.0, v1.2
Architecture overview	1.0.0, v2.2
Scope document	1.2.0, v1.00
Design Document for Common Operations and Methods for CCN2 enabled Systems release	1.2.0, v1.20
Design Document for National Centralised Clearance for Import Application (DDNCA) for CCI-P1 – Main document and appendices	1.2.0, v1.30
Specification Business Statistics	v1.00

*Remark – the latest versions of the business and technical documents relevant for CCI Phase 1 are published in the CIRCABC under `e-CUSTOMS` Interest group.

The CCI P1 Technical specification and technical deliverables can be easily found in a created CCI Documentation Matrix v.1.80 with the latest approved versions of the documents, together with the links where they have been published on CIRCA BC



CCI documentation
matrix v1.80.xlsx

The CCI documentation matrix is available on: https://circabc.europa.eu/ui/group/b8247b4b-1208-4766-a9eb-d185643c49f3/library/d6e6ae72-a51e-4fb3-ad70-8c2b65d3d53a?p=1&n=10&sort=modified_DESC

1.6 Abbreviations and Acronyms

Abbreviation/Acronym	Definition
AES	Automated Export System
AEO	Authorised Economic Operator
AEOC	Authorised Economic Operator for customs simplifications
CCI P1	Centralised Clearance for Import Phase 1
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

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
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
PCO/PCI	Presentation Customs Office for Centralised Clearance for Import
REX	Registered Exporters' System
RTBH	Right to be Heard
SCO/SCI	Supervising Customs Office for Centralised Clearance for Import
SASP	Single Authorisation for Simplified Procedures
TES	Trans European System
TSS	Technical System Specifications
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
UCC Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code	Title I <i>General provisions</i> Chapter 1 to Chapter 2/Section 1 Title V <i>General rules</i> Chapter 1 to Chapter 4 Article 153 to Article 200

	<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 TDA Commission Delegated Regulation (EU) 2016/341 of 17 December 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation (EU) 2015/2446</p>	<p>Chapter 7, Article 54</p> <p>Annex 9 - Appendix C1 and D1</p>
<p>UCC WP Commission Implementing Decision (EU) 2019/2151 of 13 December 2019 establishing the work programme relating to the development and deployment of 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: https://taxation-customs.ec.europa.eu/customs-4/union-customs-code/eu-customs-data-model-eucdm_en

3 BACKGROUND OF UCC CENTRALISED CLEARANCE FOR IMPORT PHASE 1 SYSTEM

The Union Customs Code (UCC) [R02] and its Implementing [R03] (IA) and Delegated Acts (DA) [R04] 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 [R02] provides the legal basis for the operation of Centralised Clearance. Articles 180 and 181 of UCC [R02] 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 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 situated and the EO is established, while the goods can 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 digitalization 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. The national components of CCI also have to integrate with the supporting applications (i.e. CS/RD2, CRS and CS/MIS) 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.

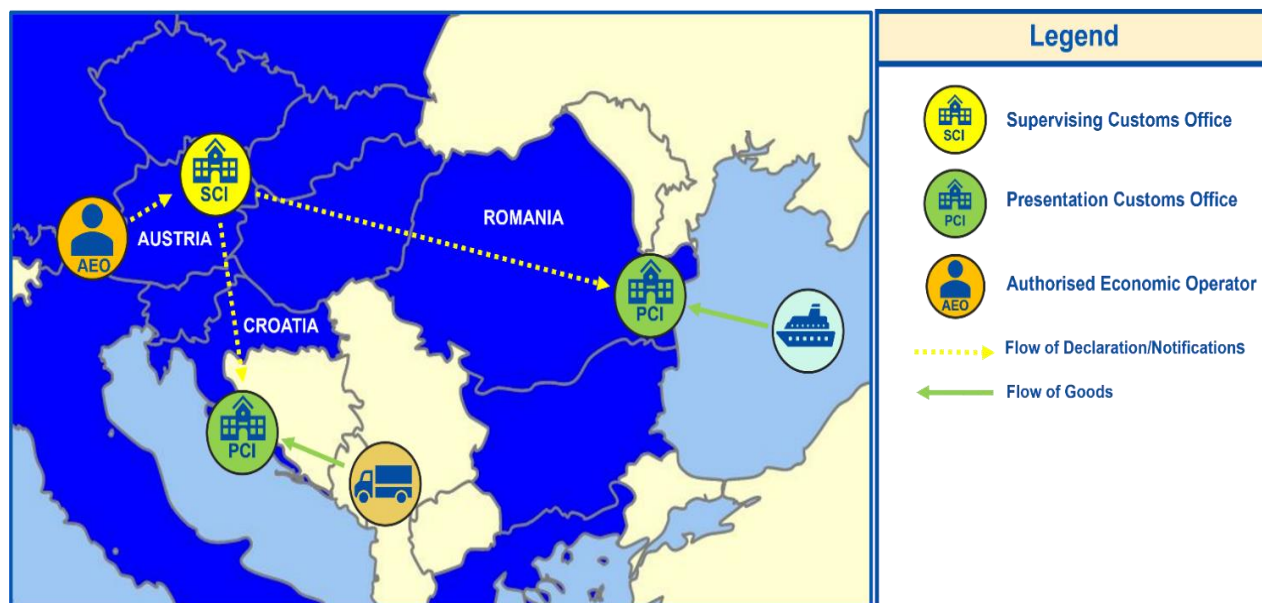


Figure 1 CCI Procedure in EU

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 aligned with EUCDM v.6 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 'import customs declaration' (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.

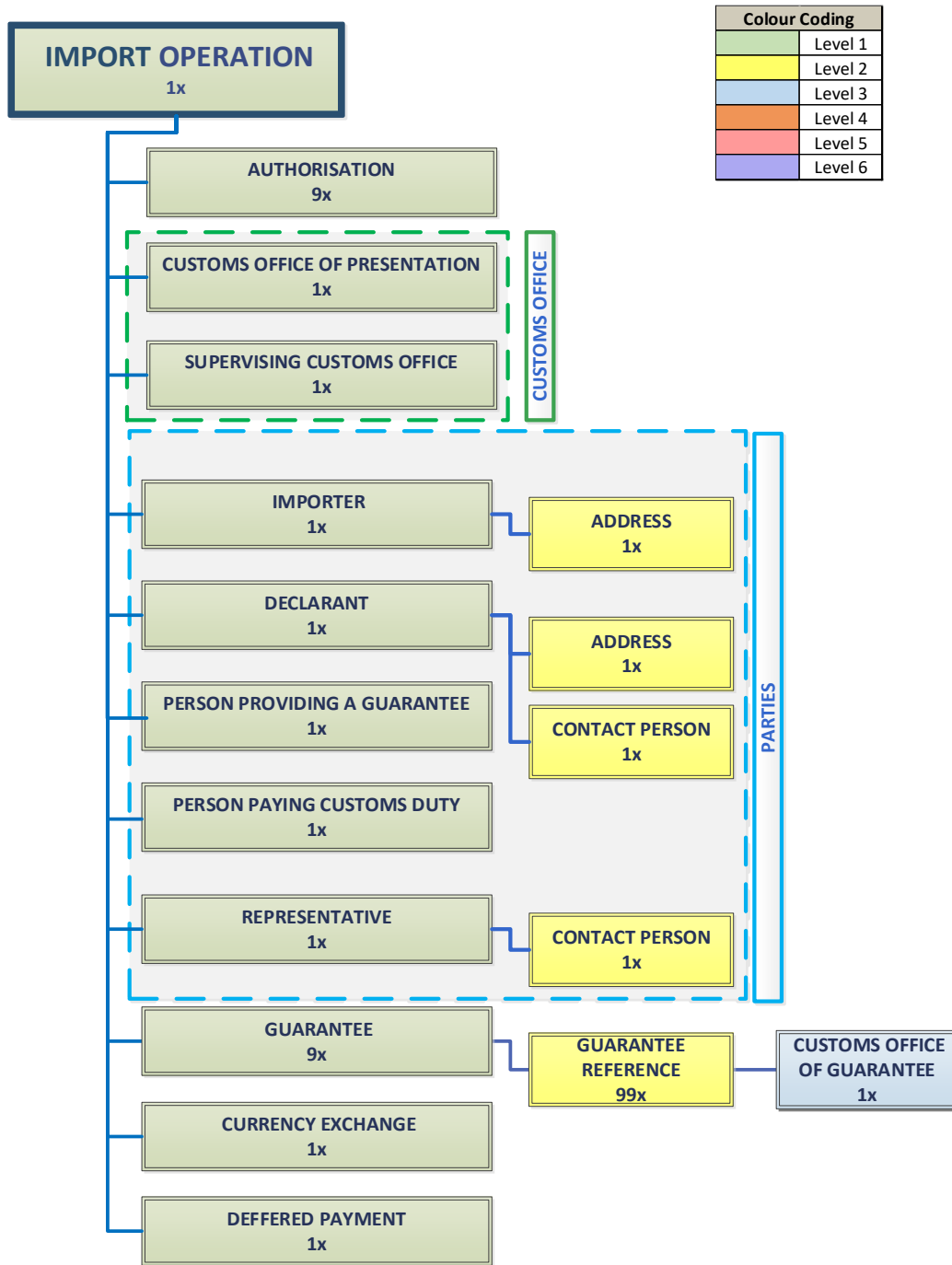


Figure 2 Import Operation level

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.

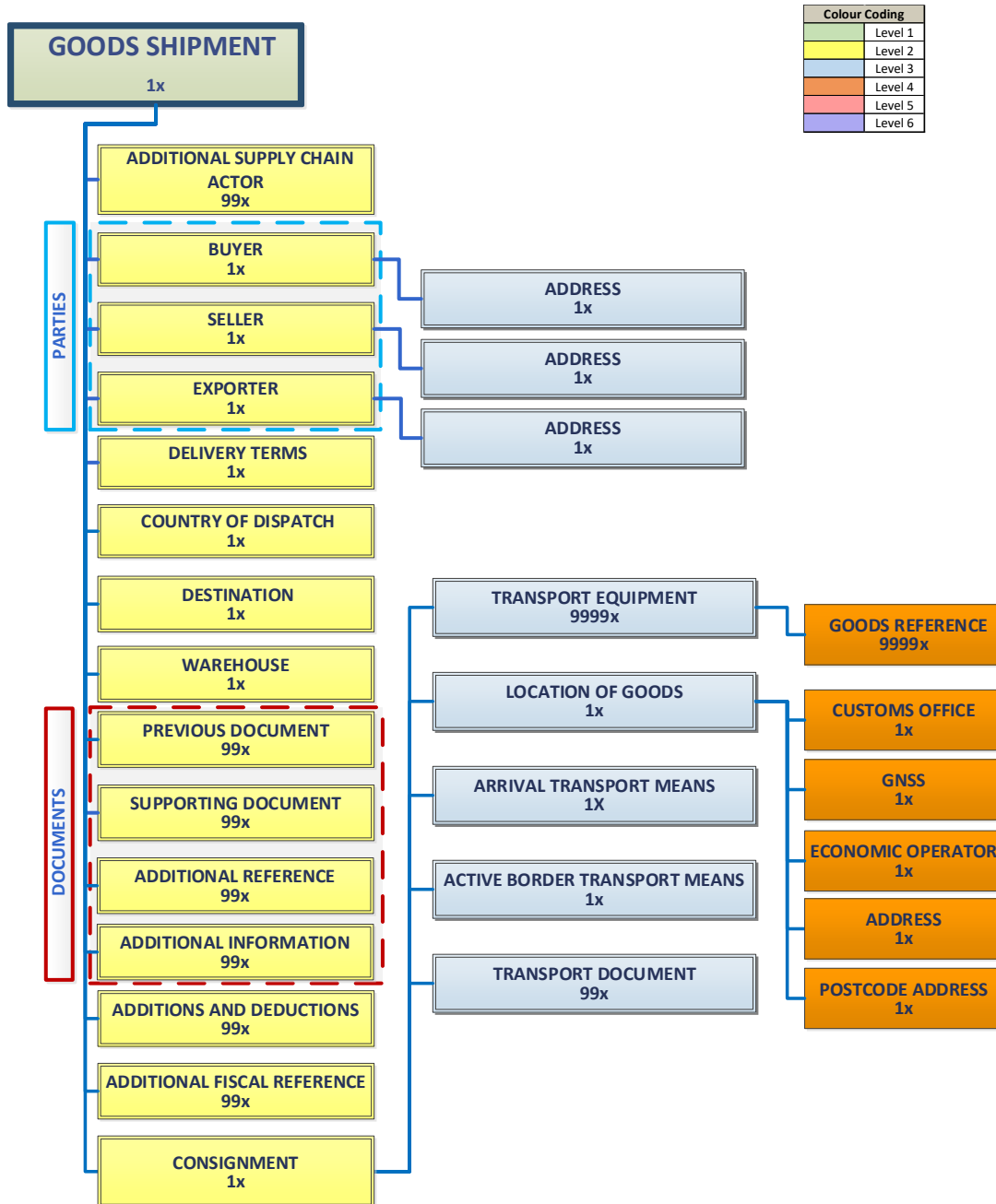


Figure 3 Goods Shipment level

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.

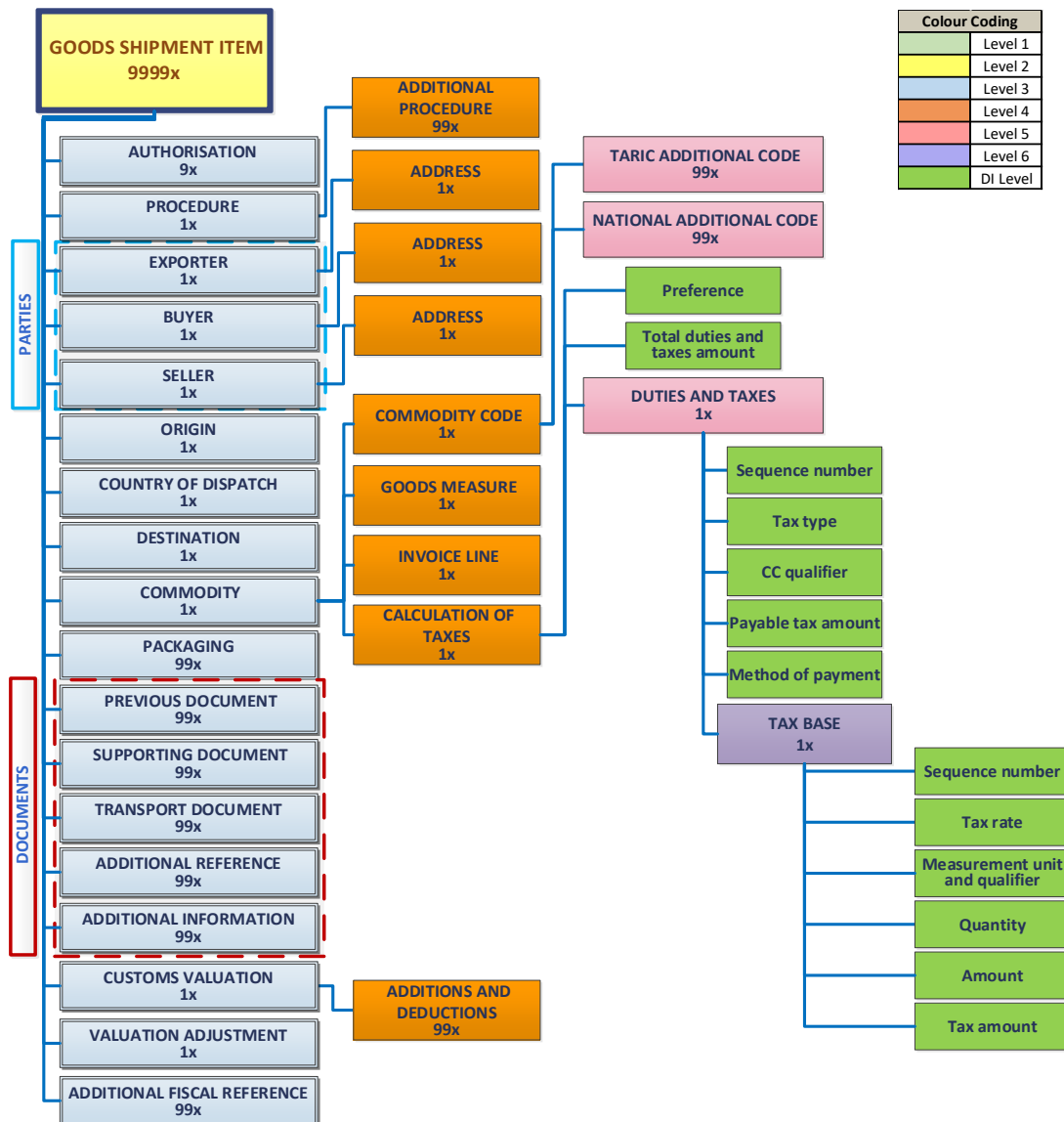


Figure 4 Goods Shipment Item level

5 Functionalities in CCI P1

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 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 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.

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.
- 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 P1 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 P1 offers the possibilities for electronic information exchanges, in particular the communication about risk analysis acknowledgements, control decisions and results. For these purposes, CCI P1 implemented several messages to ensure the common domain communications between SCI and PCI, as follows:

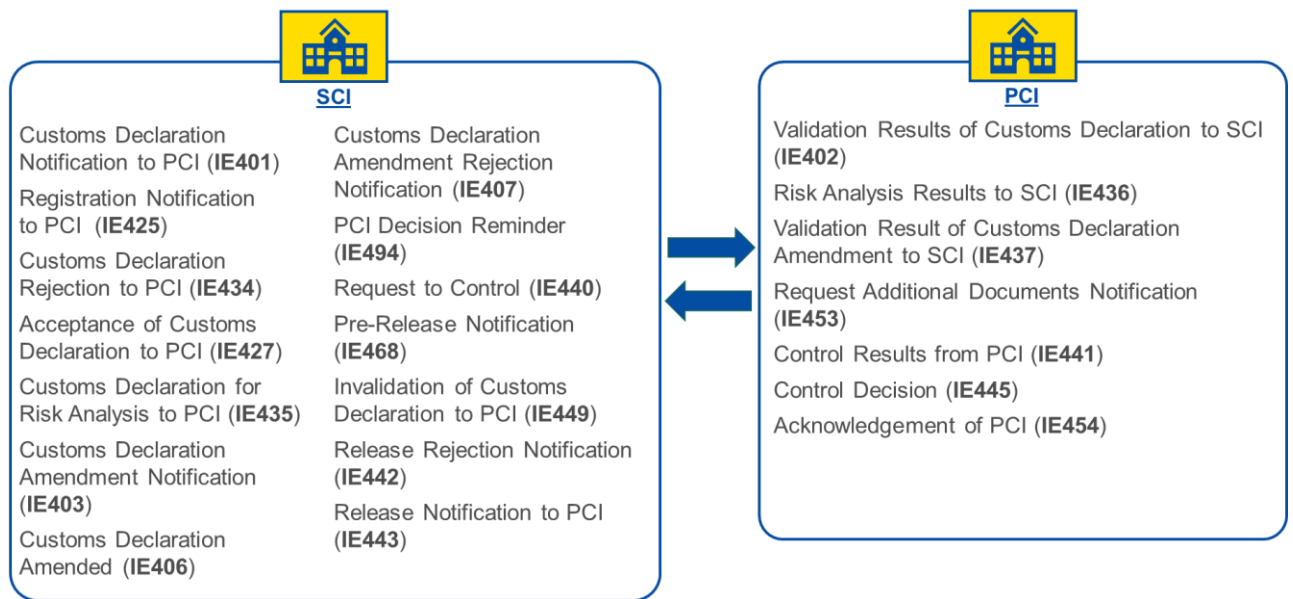


Figure 5 Overview of Information Exchanges between Customs Offices (SCI and PCI)

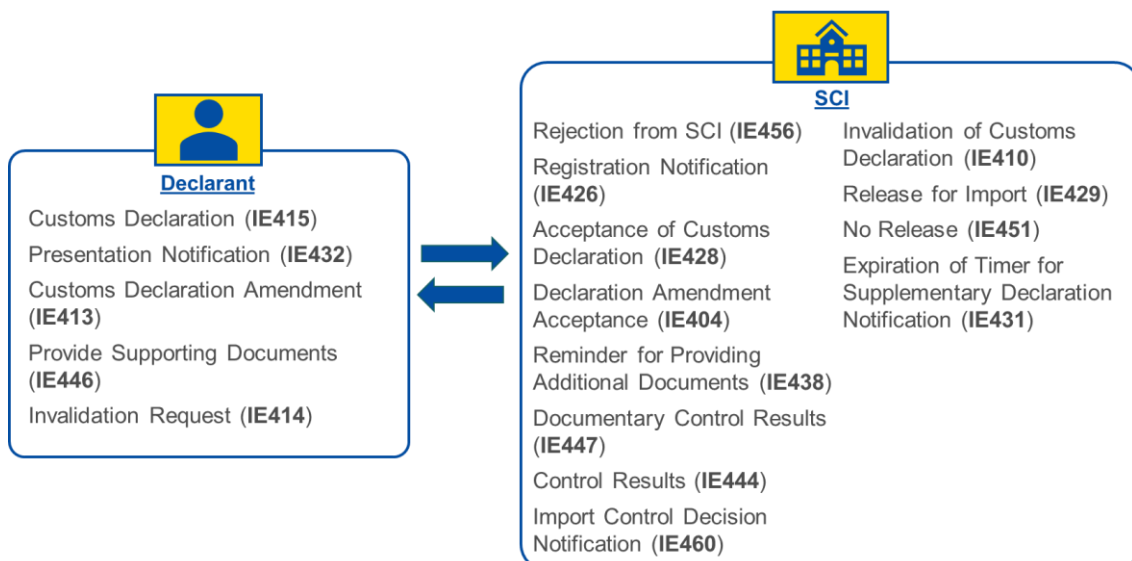


Figure 6 Overview of Information Exchanges between Declarant and SCI

5.1.1 Scope of UCC CCI P1

Both standard and simplified customs declarations (also pre-lodged ones) can be lodged under CCI P1, as well as supplementary declaration with a periodic or general nature.

Under the scope of CCI P1, 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.

The following Declaration Types are out of scope of CCI Phase 1:

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

It is important to note that the major process covering the information exchanges between the SCI and the PCI for the business processes of: Customs Declaration under EIDR; Customs Declaration under Temporary Admission; Customs declaration for Excise or CAP goods; Recapitulative Supplementary Declaration; Customs Declaration for goods in the context of trade with special fiscal territories and the Communication of supporting/additional documents between SCI and PCI remain out of scope of CCI P1, as they are under the scope of CCI P2.

Customs procedures

The Customs procedures in the scope of CCI P1 can be presented as follows:

- Release for free circulation (covering customs procedure codes 01, 40, 46, 48, 42)
- Reimport (covering customs procedure code 61, 63)
- Special procedures, other than transit
- End-use (44)
- Inward processing (51)

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- Customs warehousing (71)

It should be pointed out that 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.

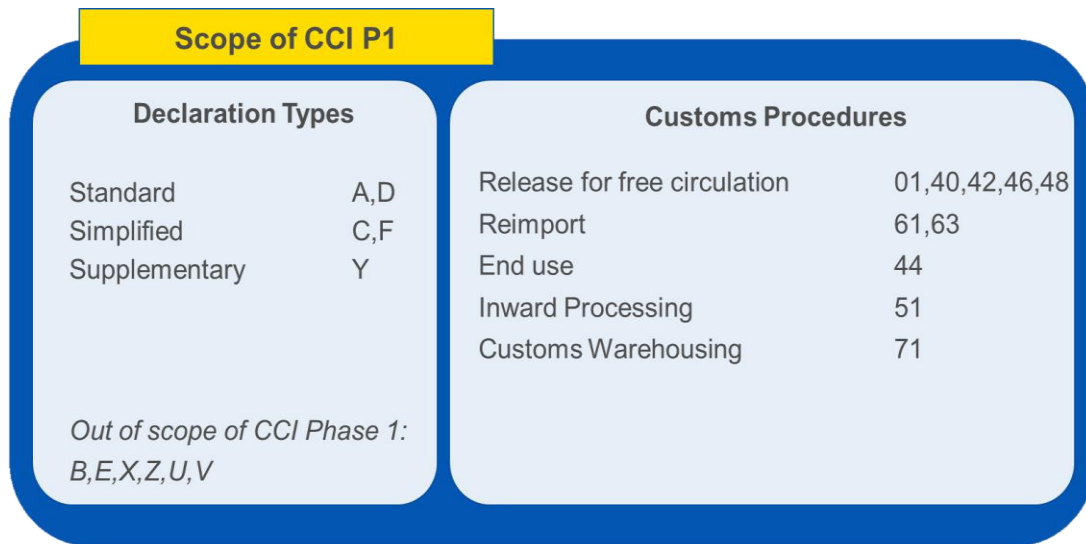


Figure 7 Scope of UCC CCI P1

The UCC CCI P1 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 standard and simplified declaration (including pre-lodged) validation, registration, and acceptance
- Risk analysis.
- Controls of goods, control decision and control results.
- Customs declaration amendment – Amendment request.
- Customs declaration invalidation - Invalidation request.
- Manage Customs Debt and VAT.
- Release of goods.
- Supplementary declaration.

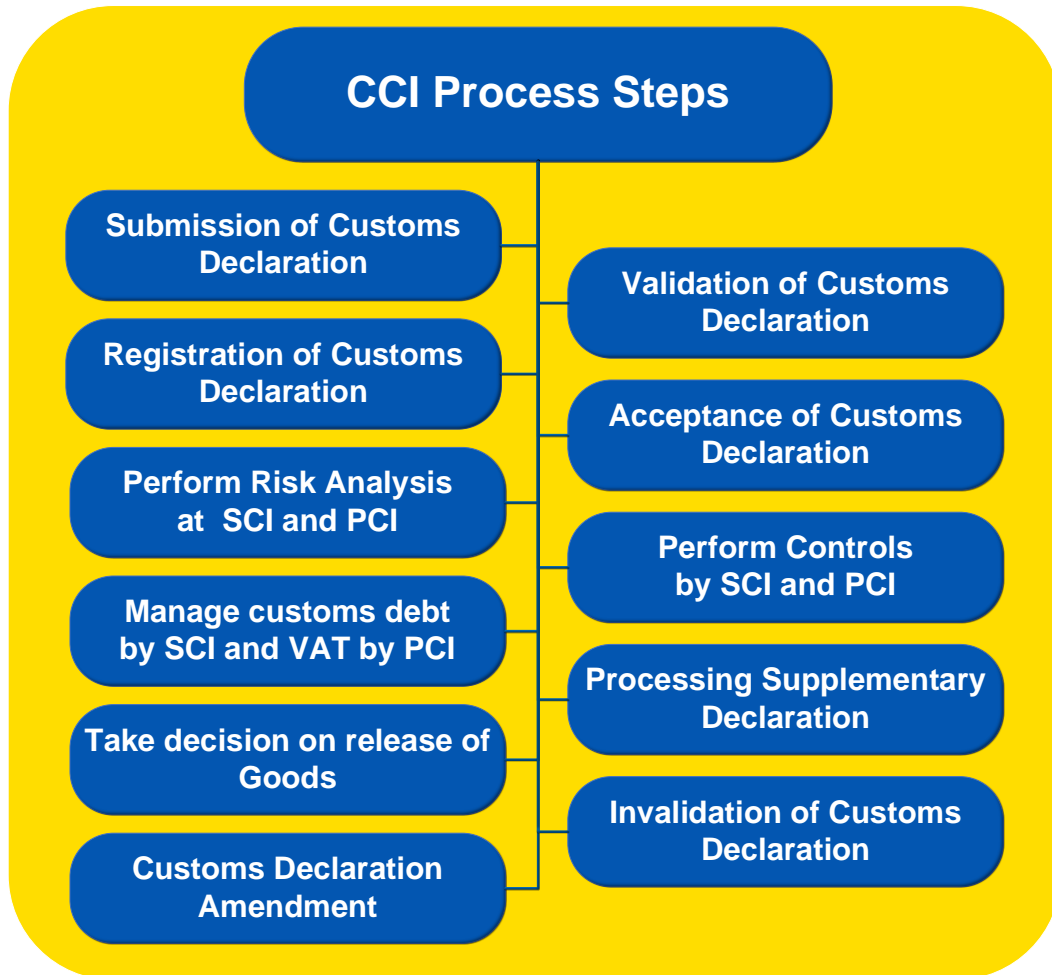


Figure 8 CCI P1 processes

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.Es 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 qualifier 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. 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 CP42/63 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 B¹ 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.Es are required by PCI and not required by SCI. All 'B' data elements 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.

5.2 Customs Declaration – Submission prior to presentation

Under CCI P1 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 P1, 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

¹ Optional for the Member States: data that Member States may decide to waive (Annex B-DA)

customs declaration. The CRN is generated by the SCI when the pre-logged 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-logged 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 and
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 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 status of the declaration is changed to accepted and 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, this declaration is with changed status (accepted) and 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 P1 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, resulting with the acceptance of the pre-lodged customs declaration and MRN allocation, the values under the D.E. ‘Additional Declaration Type’ change as follows:

- ‘A’ - When the additional declaration type of the corresponding pre-lodged declaration was ‘D’.
- ‘C’ - When the additional declaration type of the corresponding pre-lodged declaration was ‘F’.

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. 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

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 that this notification may jeopardise the controls to be carried out or its results (Article 24 (3) DA).



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 P1 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 P1 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 P1 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 P1 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

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 (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 under CCI P1 the PN is used only for the pre-lodged declaration and not for EIDR, which is out of the scope of Phase 1. 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 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 deferent 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.

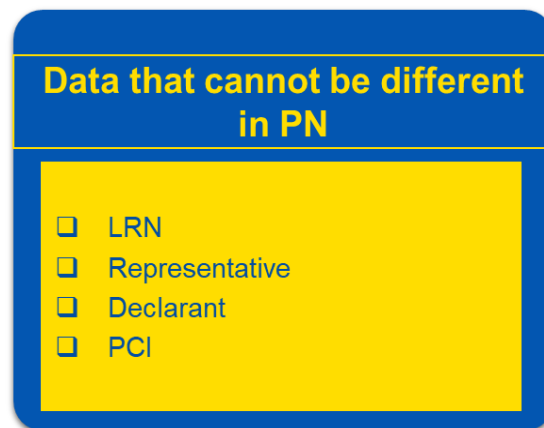


Figure 10 Data that cannot be different in PN

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 at the moment 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.Es 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 code² 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.

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.

² The country codes provided for in Commission Regulation (EU) No 1106/2012 shall be used

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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 and MRN is assigned 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.

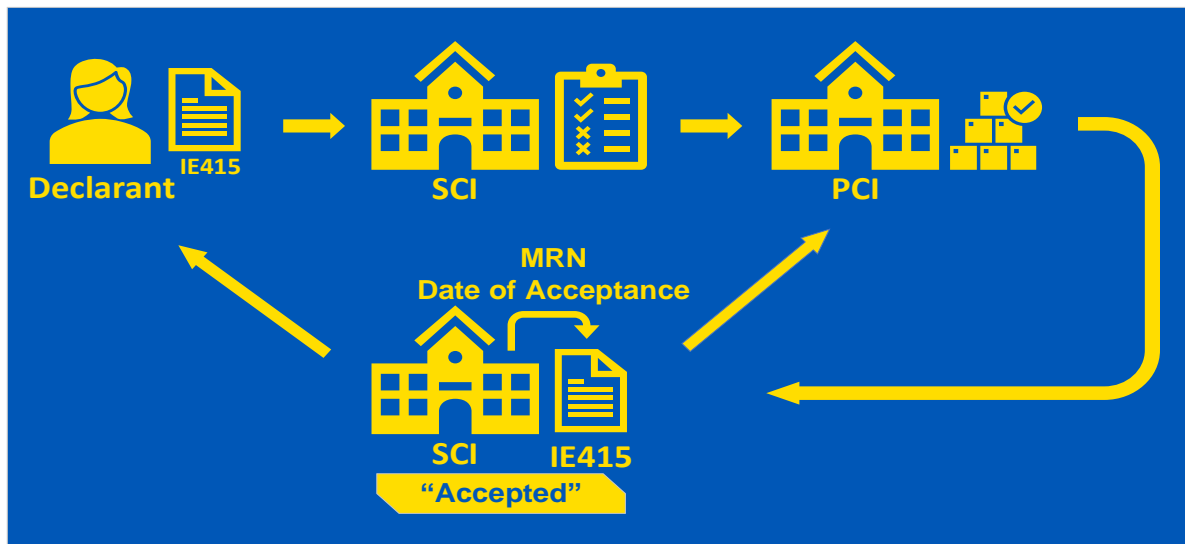


Figure 11 Acceptance of Customs Declaration

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 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. Specifically, the amendment will be rejected if the state of the CCI declaration is “Under Control” or “Awaiting for PCI Control Decision” or “θνδερ”.

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. 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.

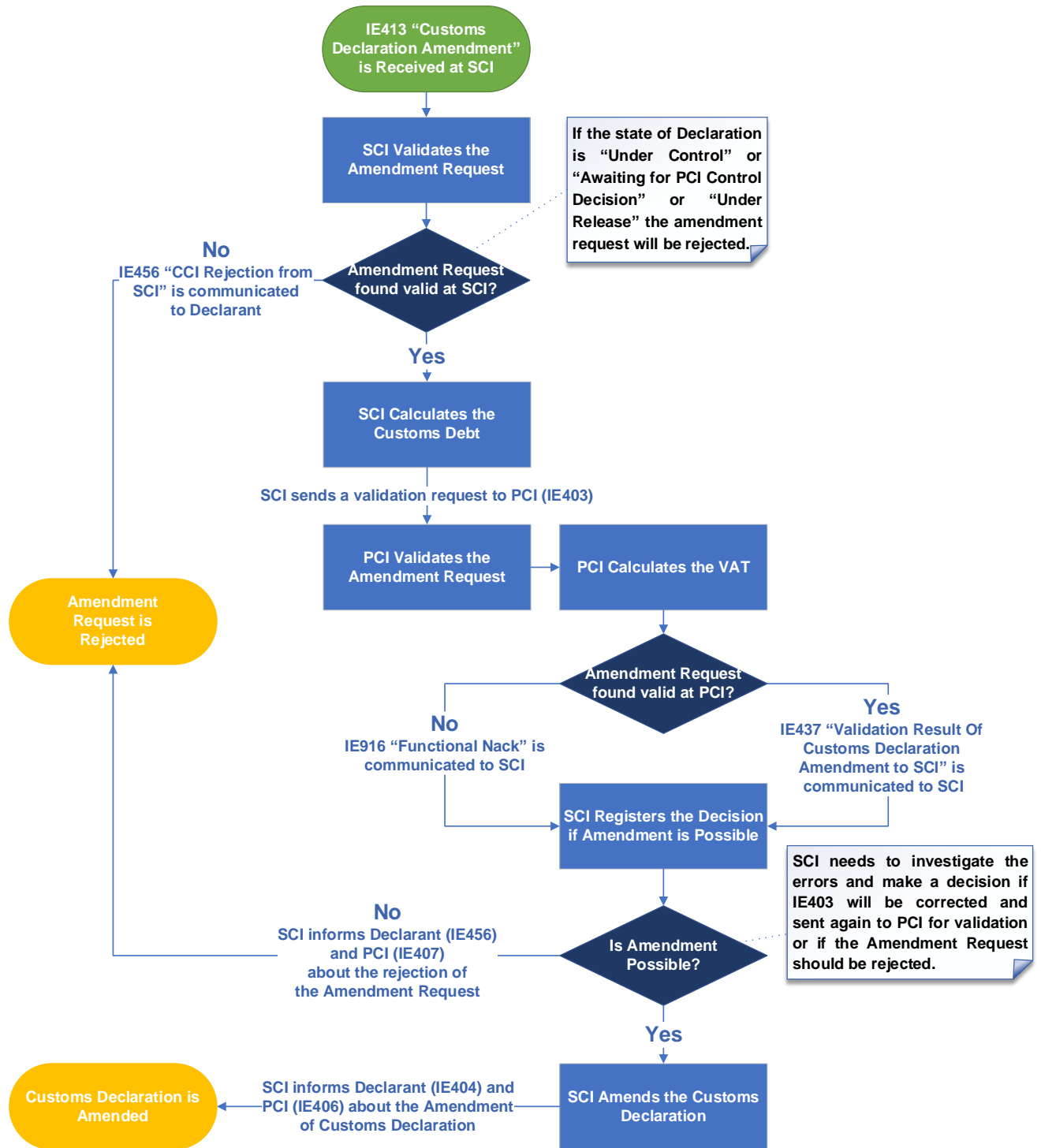


Figure 12 Amendment before release of goods

- **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 in order 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.

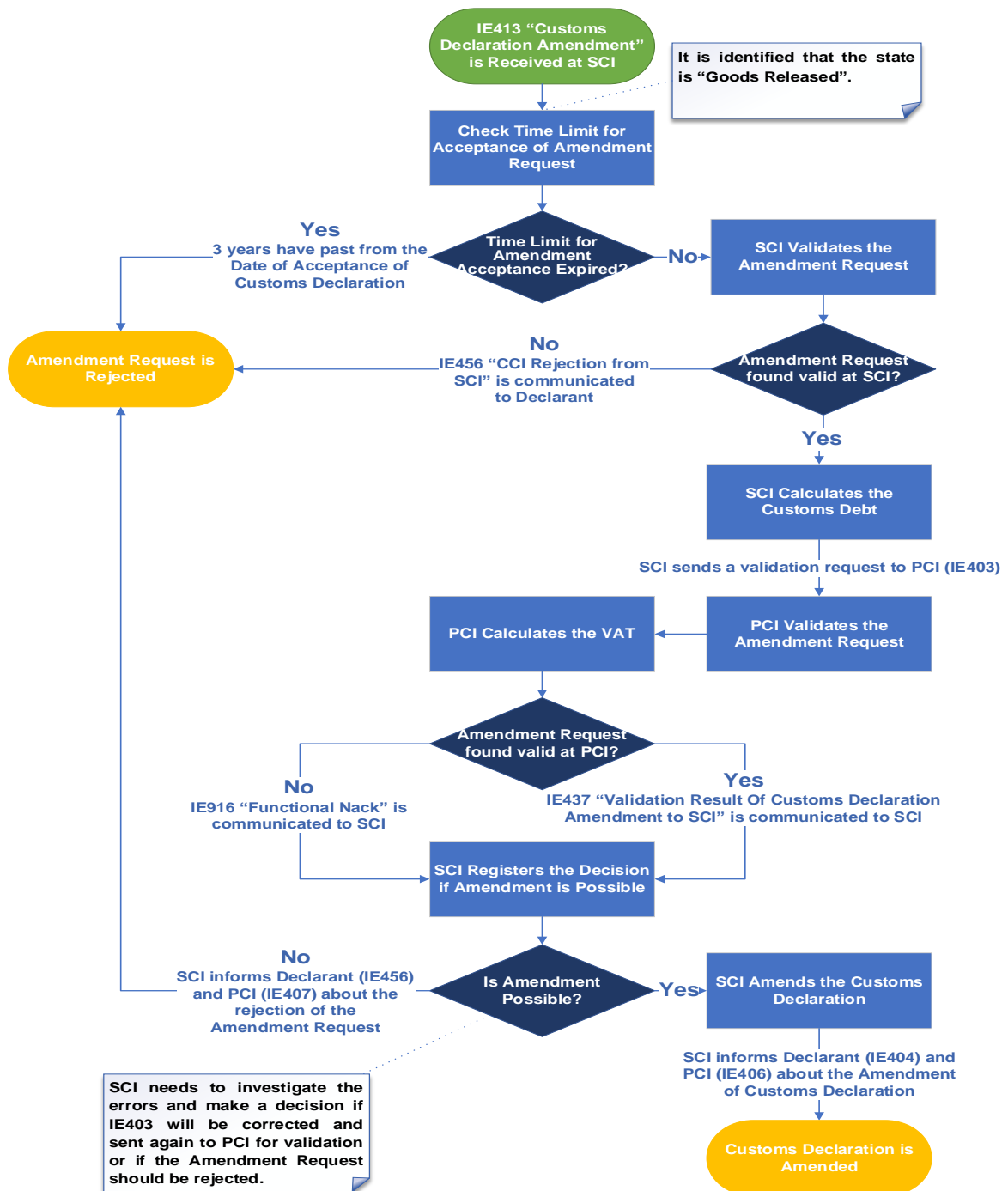


Figure 13 Amendment after release of goods

In CCI, there are limitations as to which data items are allowed to be amended. The amendment of the following data groups and data items is not allowed:

Data elements that cannot be amended in the declaration under CCI:

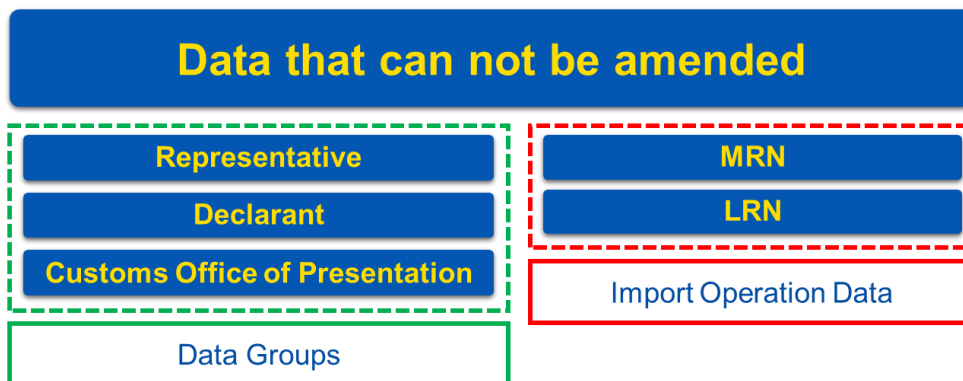


Figure 14 Data elements that cannot be amended in the CCI declaration

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, taking into account 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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- where customs authorities are satisfied that the goods are to be placed immediately under another customs procedure, or
- where customs authorities are satisfied that due to special circumstances the placing of goods under this procedure is no longer justified.

In any of these cases, if the customs authorities have informed the declarant of their intention to examine the goods, the invalidation of the customs declaration shall take place after this examination. The application for invalidation of the customs declaration based on Article 148 (1) to (3) UCC DA, shall be submitted within 90 days from the date of the acceptance of the customs declaration.

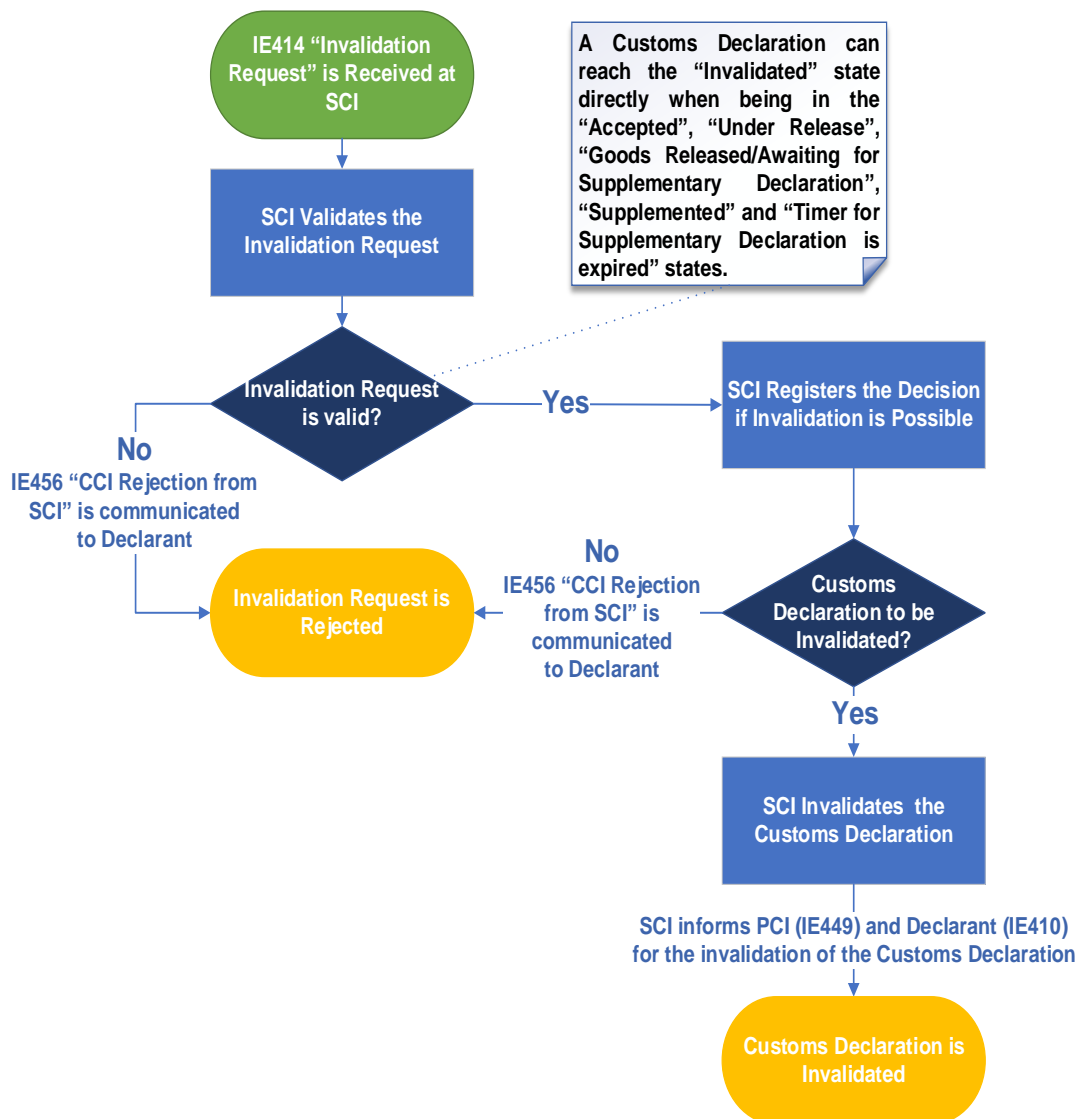


Figure 15 Invalidation request before the release of goods

In case of Article 148 (4)(d) DA only customs declarations accepted during the period provided for in Article 172 (2) DA can be subject to invalidation. According to Article 174(1) UCC, the customs authorities shall, upon application by the declarant, invalidate a customs

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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.

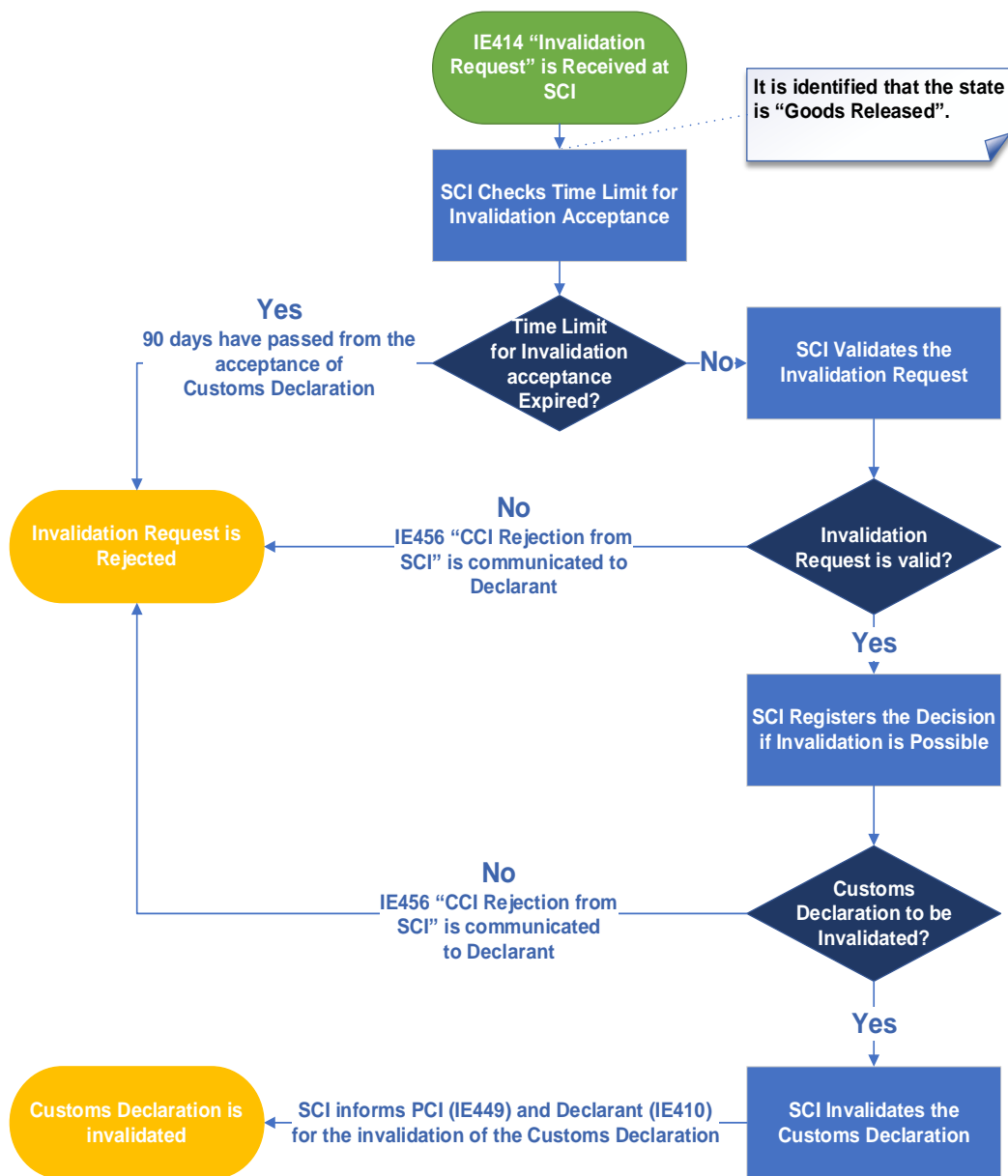


Figure 16 Invalidation request after the release of goods

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 in order 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 P1 document this is clearly reflected in all CCI scenarios for invalidation request by the trader after the release of the goods submitted. Also in the **Table 5: Functional Timers** is indicated (Art. 148 (1)(a) DA) 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.

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 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.

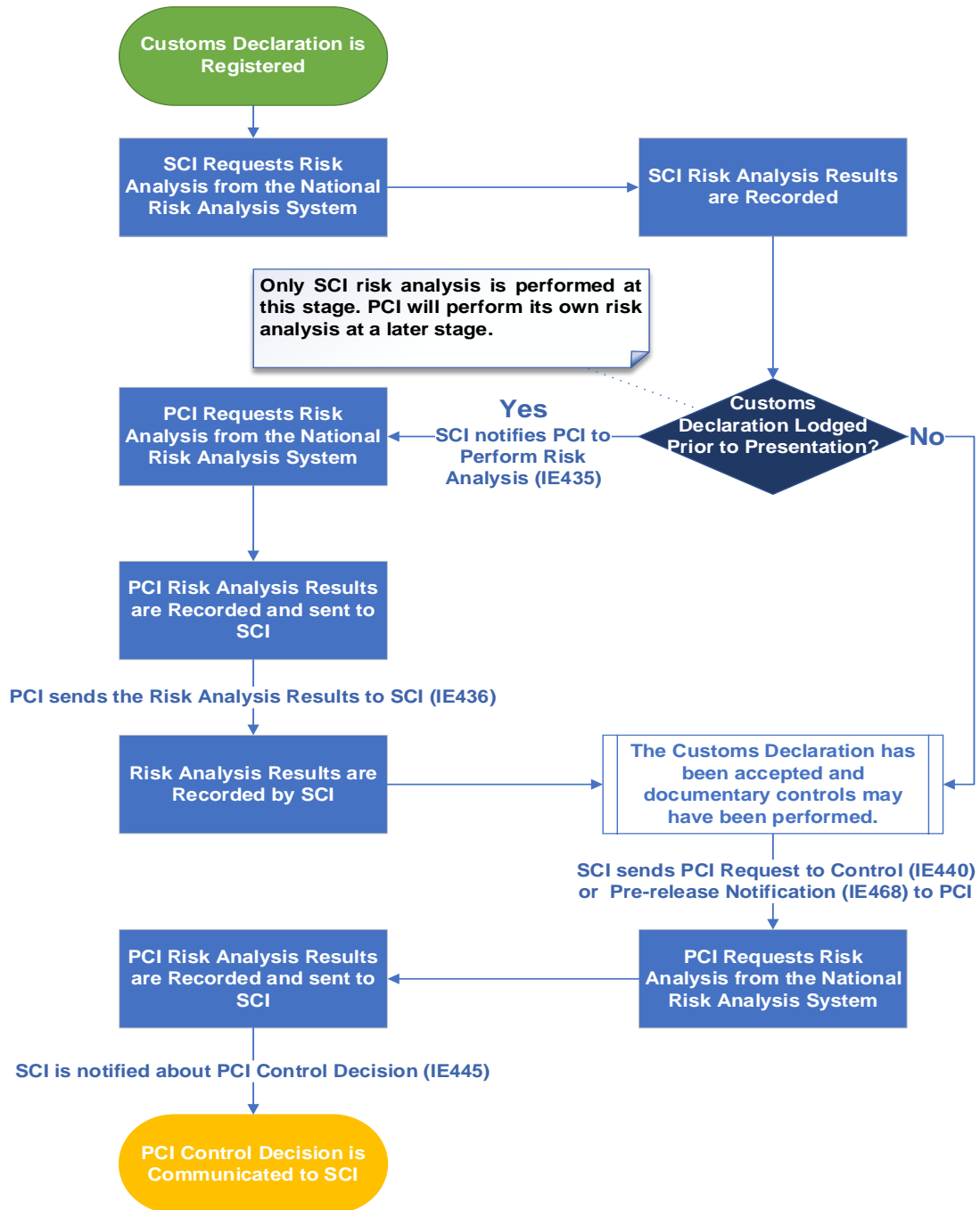


Figure 17 Risk Analysis at SCI and PCI

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.

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

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The structure of the D.G. RISK ANALYSIS RESULTS implemented in the messages IE 436, IE440 IE468 allows to indicate one general Risk Analysis indicator (CL 107) per each item in the declaration, and also 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 D/GS level

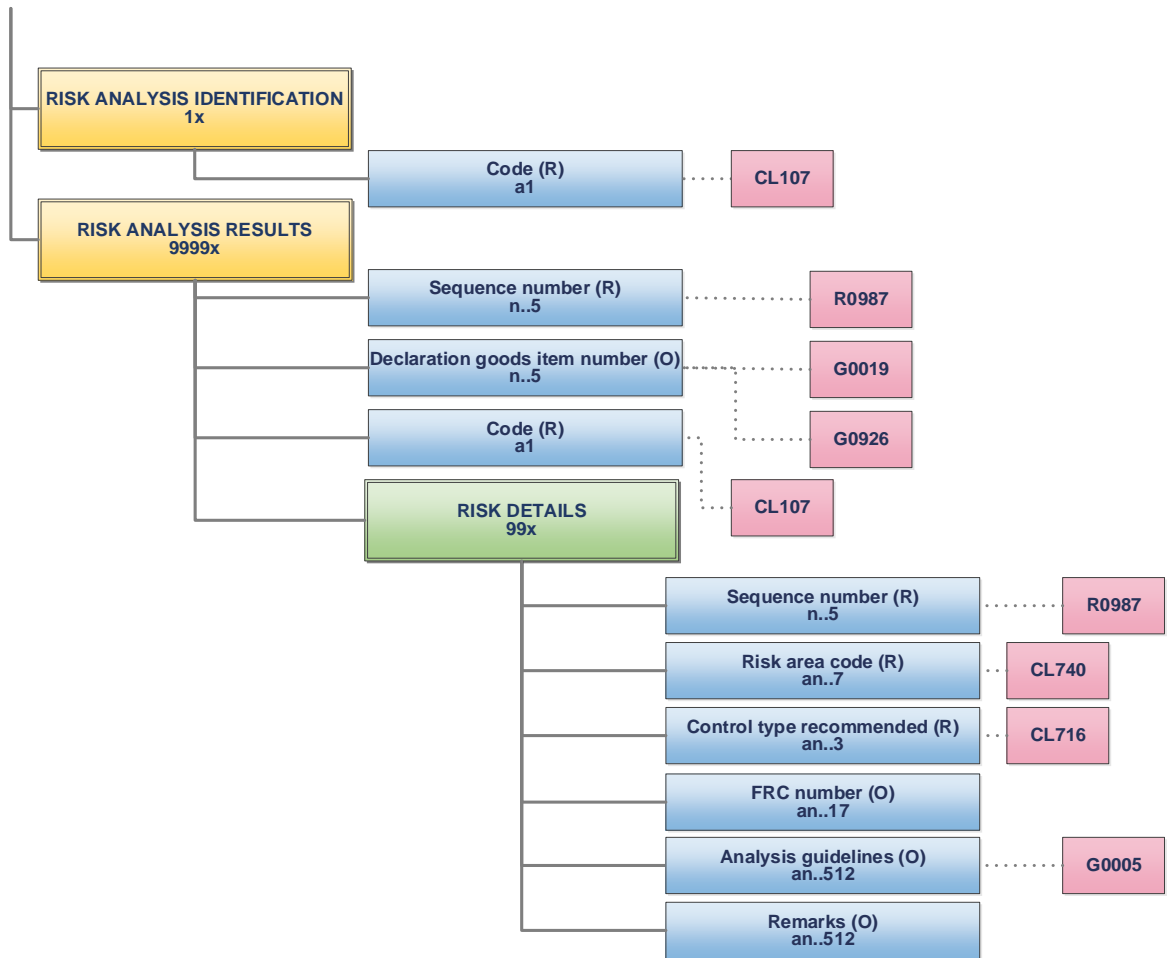


Figure 18 D.G.s for Risk Analysis

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

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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.

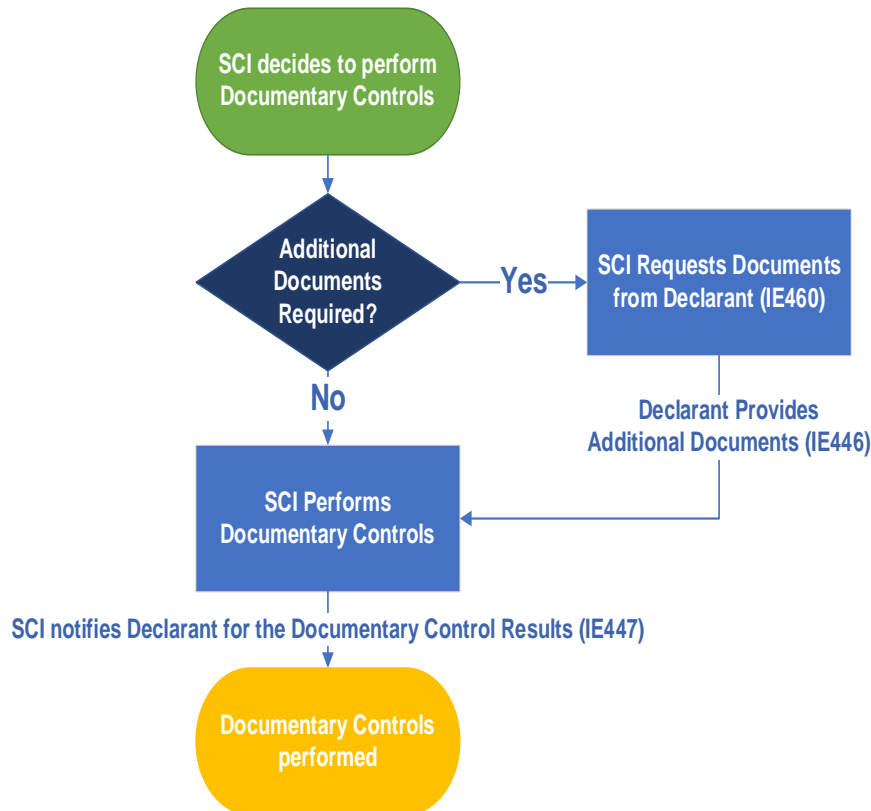


Figure 19 Perform Documentary Controls at SCI

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); or
- 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.

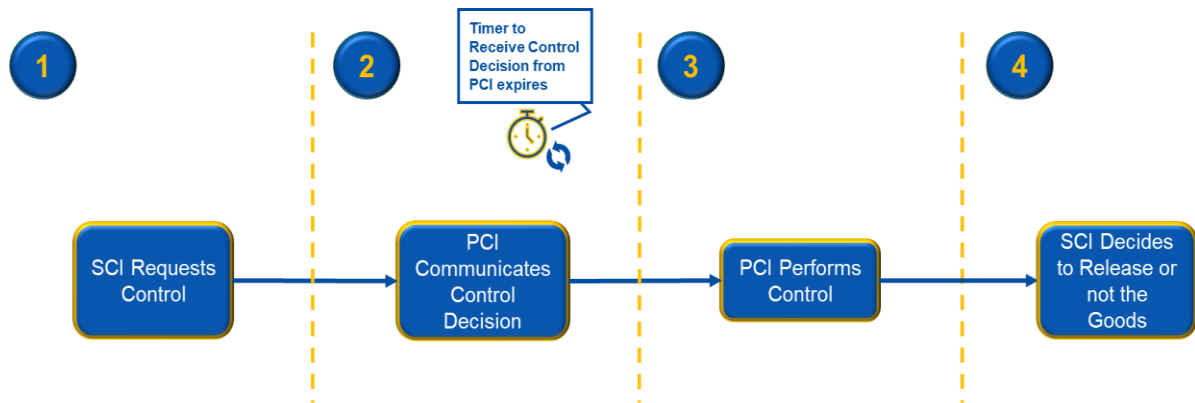


Figure 20 SCI requests PCI to perform controls

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.

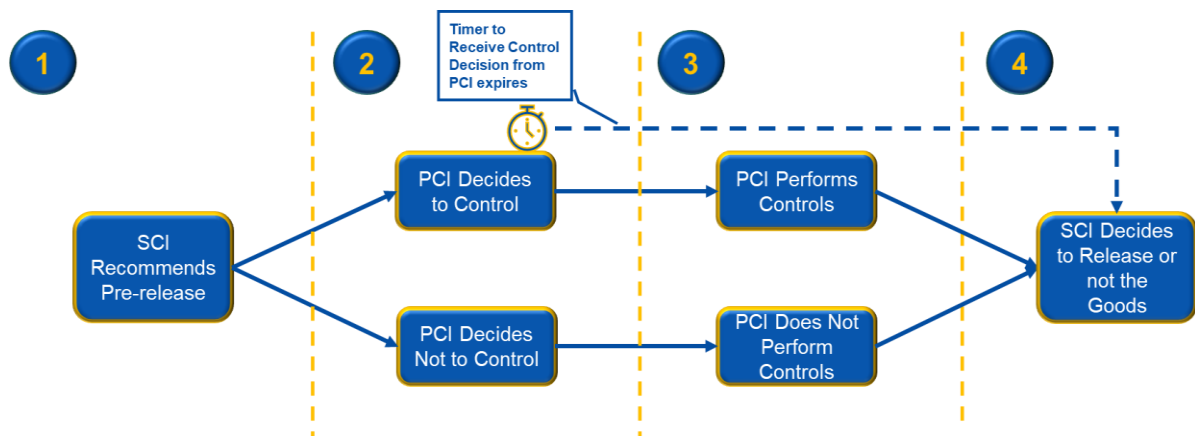


Figure 21 SCI sends PCI a pre-release decision

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 P1 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.

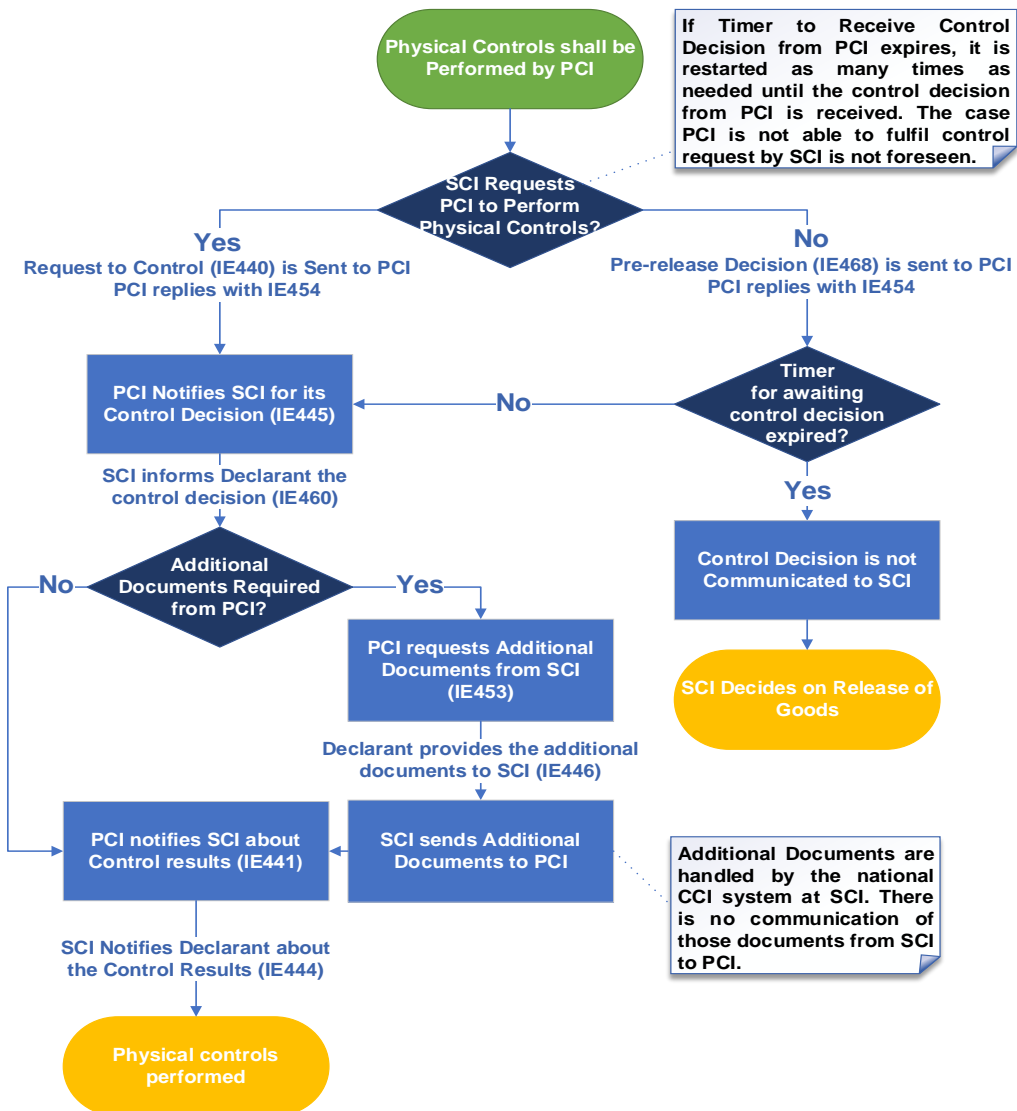


Figure 22 Perform Physical Controls at PCI

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, while the physical control of the goods is performed by the PCI where the goods are physically

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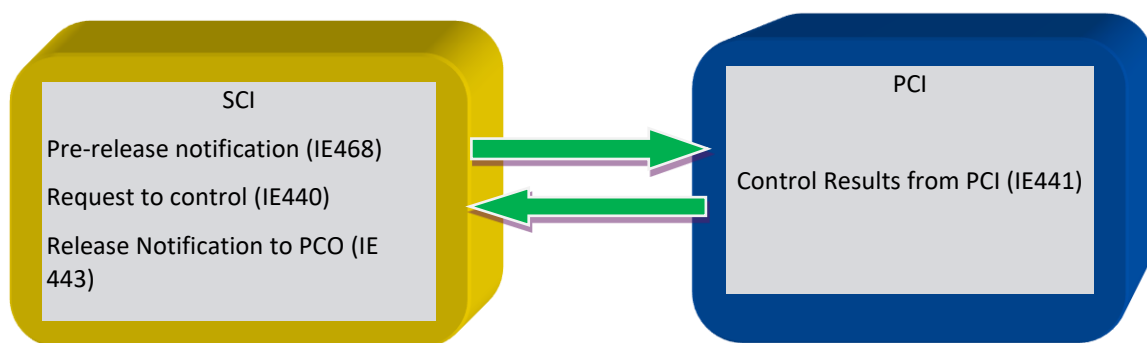
presented and available for control. Depending on the final decision, SCI shall inform the PCI (and the declarant) of the release of the goods (or non-release).

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 in order to help PCI decide if PCI will perform controls or not).

Under CCI P1 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:



- 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.

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- 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).
- All control results codes (A1, A2, A4 and B1) can be used by the customs officer at PCI in this message.

It needs to be noted that with IE 440, 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 IE 441, 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** 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.Es/D.Gs 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 ³	B1
Date	2022-11-10
Remarks	Remarks

³ The code for the control results used at header/declaration level

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
\--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” refer to 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 (IE 429, IE 444, IE 447, IE 451).

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 also 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 provided supporting documents by the declarant to the SCI are to be handled by the national CCI system at the SCI and there is no communication of those

documents as scanned attachments from SCI to PCI in CCI P1. Such kind of communication will happen outside of CCI system in the first phase.

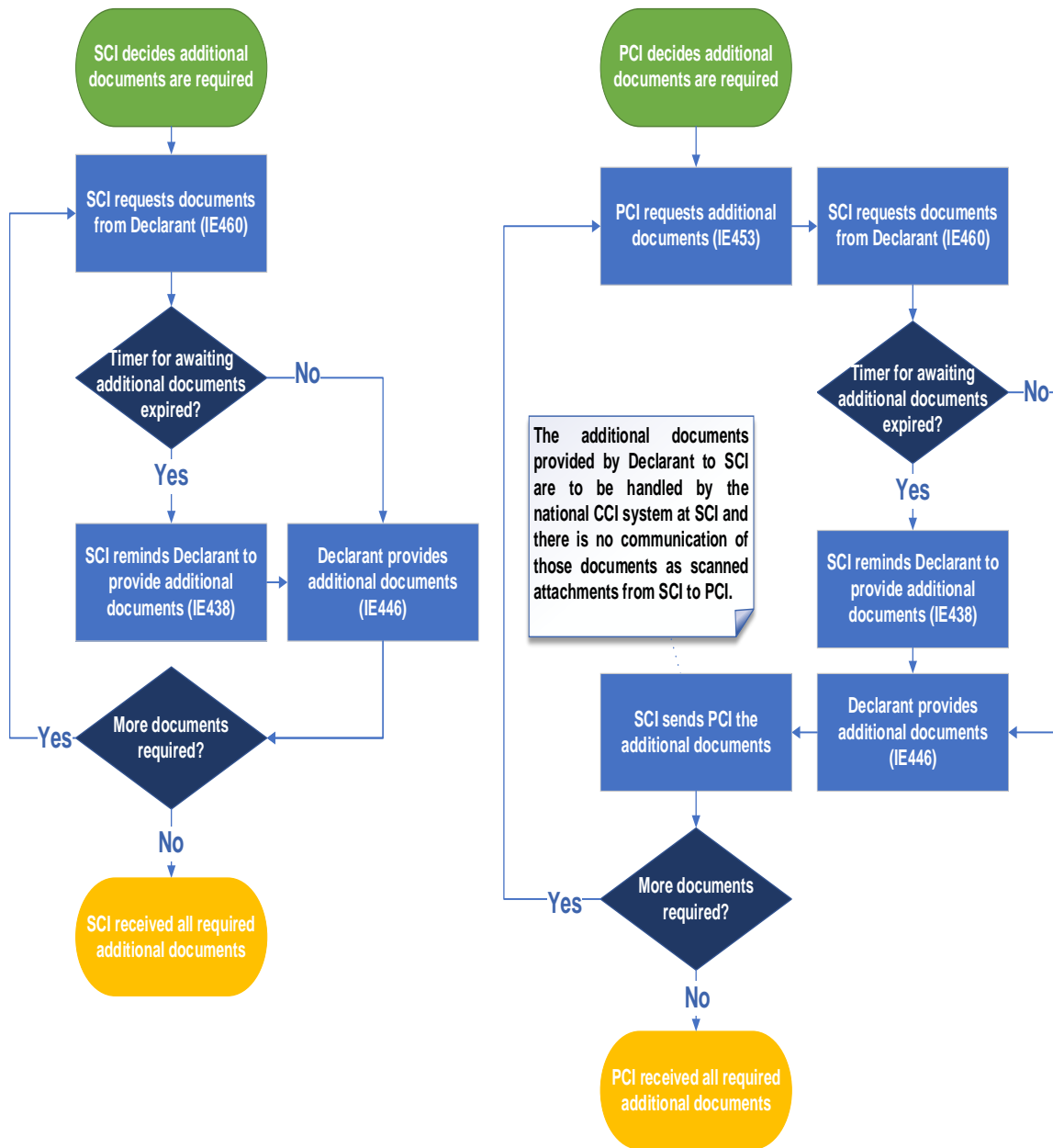


Figure 23 Additional Documents are requested by SCI and/or PCI

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 ⁴ identifies if payments have been secured, in order to proceed with the decision to release the goods or not. The collection of VAT 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”.

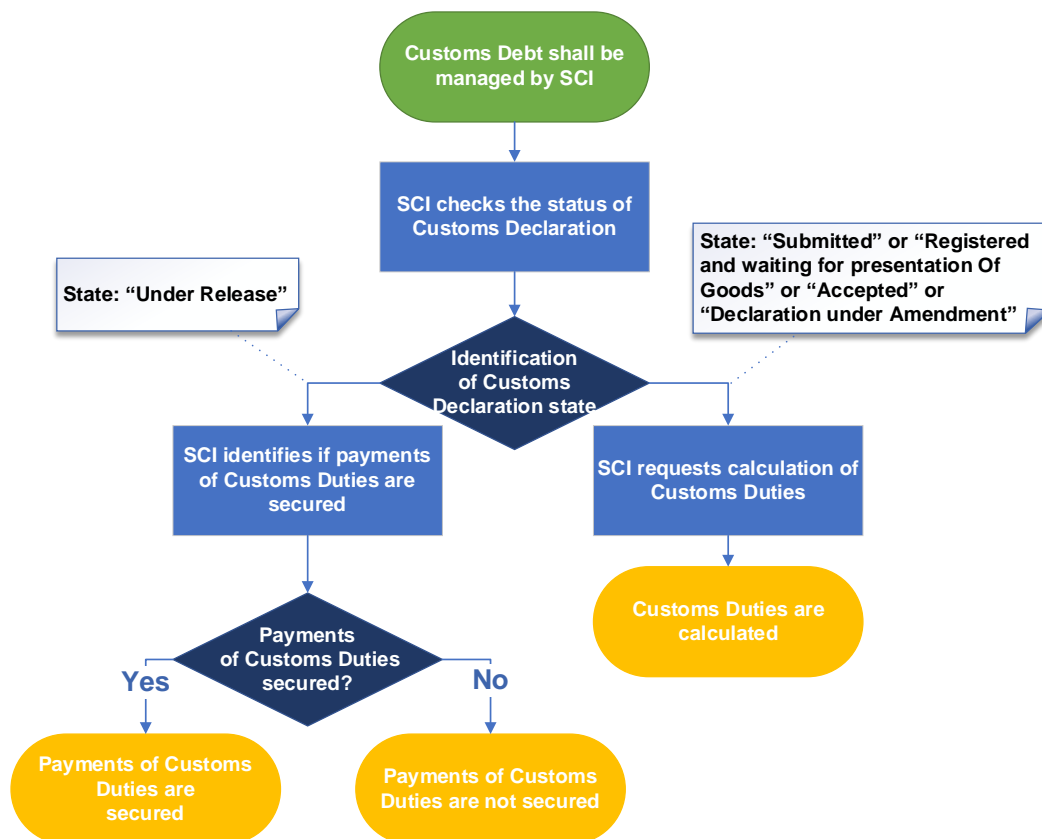


Figure 24 Manage customs debt by SCI

It should be noted that in CCI P1 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

⁴ In the context of manage customs debt and VAT, the CCI system means the 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.

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.

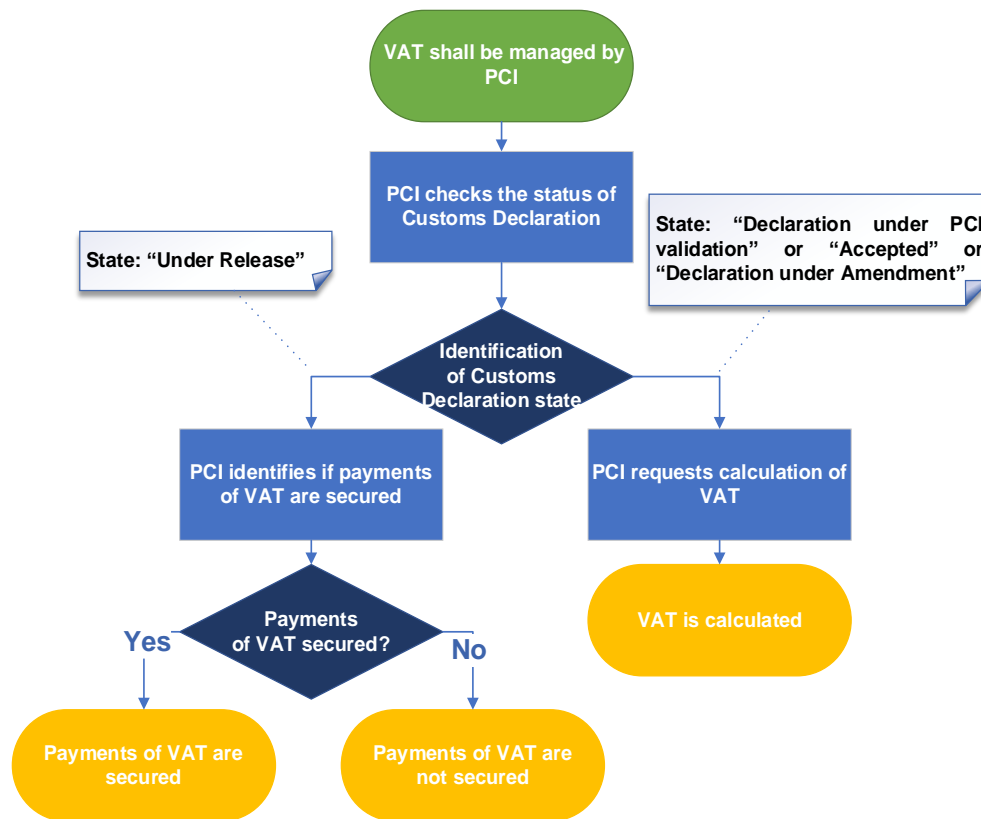


Figure 25 Manage VAT by PCI

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 IE 441 and IE 445 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.

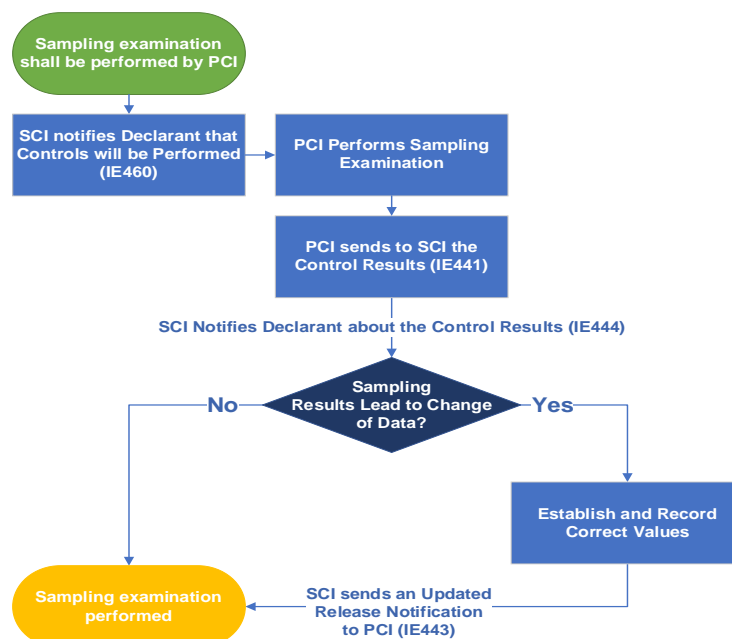


Figure 26 Sampling examination

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.

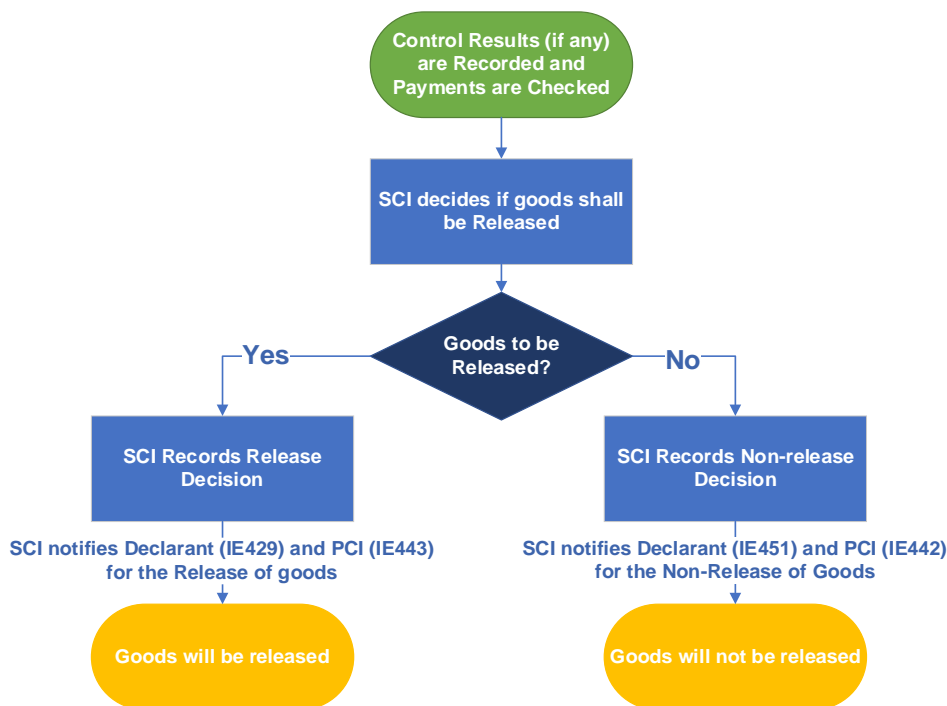


Figure 27 Take decision on release of goods

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 Simplified and Supplementary Declaration.

This chapter intends to provide useful information on the use of the simplified declaration under CCI P1. 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.

UCC CCI P1 Business guidance

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 P1 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.Gs, 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 of 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 28 Data that can be omitted in Simplified Declaration

The optionality in this case should be understood that the specific D.Es 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 29 Simplified and Supplementary Declaration

Under CCI P1 the supplementary declaration of general or periodic nature can be declared with additional declaration type “Y”.

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.

Following the lodgement of a supplementary declaration in the national SCI application, 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 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.

Reconciliation of the supplementary and simplified declaration in CCI P1

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 (R0996). In this rule there are listed the following D.Es 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, Previous procedure.

It should be noted that in general all D.E. **already declared** in the simplified declaration 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 R0996 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 has to 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.

5.11 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 (so from customs point of view he fulfils all the requirements), there is no legal basis in the Union statistical provisions to reject the declaration because of trade statistical reasons.

5.12 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 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 (as is the case with statistics data for example).

UCC CCI P1 Business guidance

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.

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 (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.

UCC CCI P1 Business guidance

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 has to be declared on item level.

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

1. The D.G./D.E. that can be declared either only at Header or only at Goods Item level;
2. The D.G./D.Es 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.Gs and D.Es for which the above principle applies are presented below:

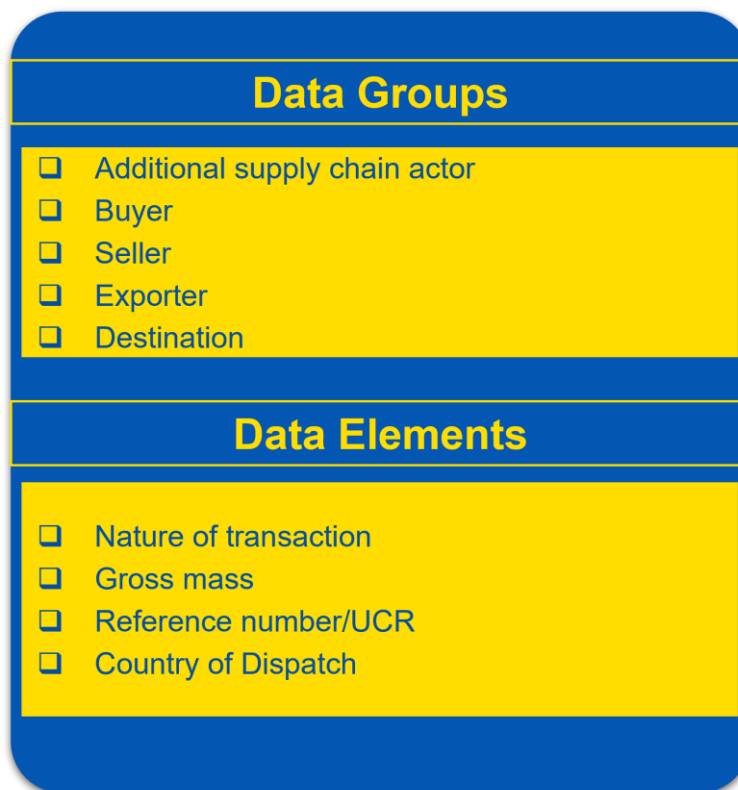


Figure 28 The D.Gs and D.Es declared on Header level (D/GS)

The second category refers mainly to the documents related D.Gs, which can be declared either on Header or on Goods Item level or on both levels. It should be highlighted that when

UCC CCI P1 Business guidance

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.Gs are presented below:

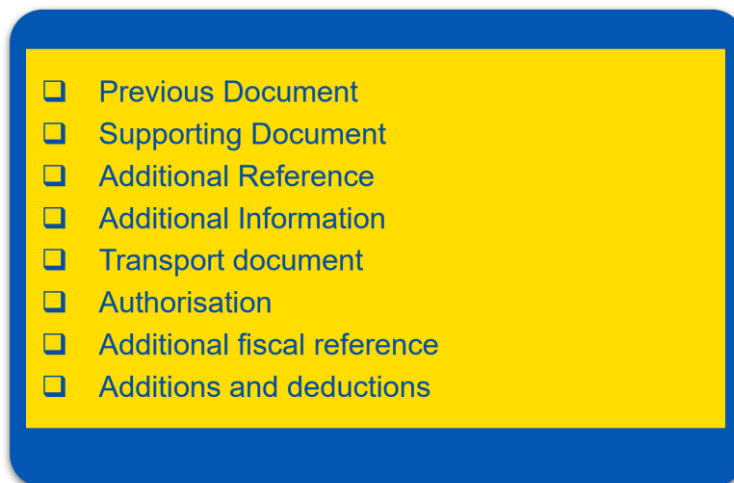


Figure 29 D.Gs and D.Es declared either on Header or on Goods Item level or on both levels

For both categories, the above D.Gs 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, the buyer details since are common for both goods items, 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.Gs that can be declared either at header or at goods item level or on both levels – for example, D.G. ‘Previous document’.

Example 2

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 DG ‘Previous document’ on GS level as previous document is declared the MRN of the simplified declaration 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 DG ‘Previous document’ on item level is declared the MRN of the declaration for the previous procedure discharged. In this case the goods were under temporary storage, and the declaration for temporary storage was lodge 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 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 4071), 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' (CL214 - Previous Document Type Common) and the 'Reference number' of the document, while at goods item level, additional data items exist which are the following: "Goods item identifier", "Type of packages", "Number of packages", "Measurement unit and qualifier" and "Quantity". These data items intend to facilitate the discharge of a previous (special) procedure (e.g., resuming the above referred example - procedure/previous procedure 4071 – these data items 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 has to 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 (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 document 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 data items 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 (D-declaration level) and 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 declaration⁵.

⁵ 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)

UCC CCI P1 Business guidance

- 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 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 a 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 (if they concern to all goods items declared) or at item level (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.
- In the case of binding information (BOI and BTI), authorisations can be registered also either at header level (if they concern to all goods items declared) or at item level (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'.

6.4 Identification of the actors

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



Figure 30 Parties in the import declaration under CCI

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

UCC CCI P1 Business guidance

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 (can be found in the EOS Data base) the name and address of the person concern will be extracted and populated automatically in the D.Es name and address. If the EORI declared is not valid (cannot be found in the EOS DATA base) 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 (like declarant, representative, will have an EORI registration since they are EO⁶ 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 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

⁶ 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)

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 (and is thus 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 (indirect representation) or in whose name such a declaration is lodged (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 is 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 AEO status/CCI authorisation holder and he wants to appoint a representative to apply that customs simplification (for example lodging the customs declaration), only direct representation is possible.
- In case the importer has not an AEO status and is not a CCI authorisation holder he can appoint an indirect customs representative, who is an AEO and a CCI authorisation

holder and as thus 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 (declarant, who is also the holder of the CCI authorisation),
- Declarant who is AEO and CCI authorisation holder represents the Importer in an indirect way.
- 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 and holders of CCI authorisation. In case they are not such, they can use another company who is AEO/CCI holder, appointing it as an indirect representative.

Practical examples:

Example 1

Company **A** is an AEO 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, 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 – company **A**, it is not possible to appoint an indirect representative (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 AEO and is not holder of CCI authorisation. The company wants to use the benefits of CCI system and to be able to do that (without waiting to become AEO/CCI authorisation holder), company **A** can appoint company **B** who is a AEO/CCI authorization holder in his role as an indirect representative and is thus acting in his

own name (company **B**) as declarant, to apply CCI authorisation when company **B** works on behalf of the importer (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 also is a debtor.

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, 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 DG Goods reference should be used to indicate which goods items are containerized, and which are not.

In case there are indicated more than 1 containers, 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 – if it is necessary, using the national applicable exchange rate. 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 IE 401.

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 31 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 presentation notification (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 presentation notification (IE432) as the declarant might not know the exact location of the goods before the goods are presented.

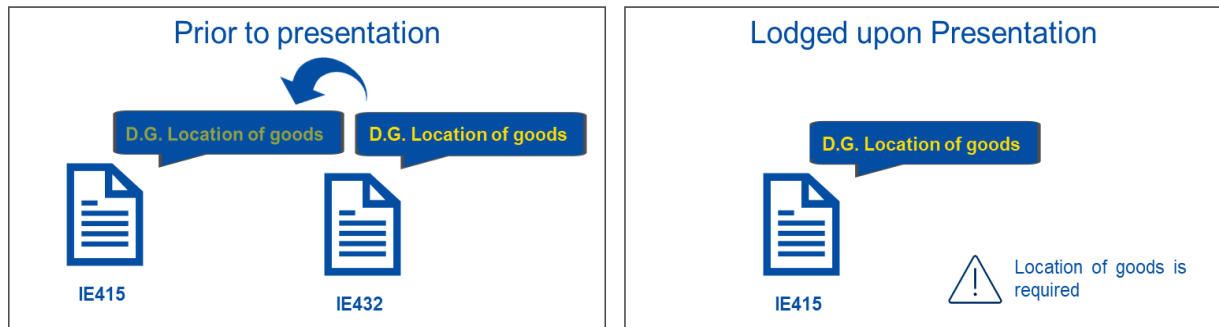


Figure 32 D.G. Location of goods prior and upon presentation

6.10 Warehouse

According to Annex B of the UCC DA, D.E. ‘Warehouse’ is with status ‘A’ only for declaration for customs warehousing (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 authorization for warehouse is not stored in central CDS and is managed in national customs decision system (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 – in order to avoid that the declaration to 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 (to 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 CCID.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 or
- (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.Es, 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 33 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, 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 “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 pre-requisite 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:

- ✓ 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).

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- ✓ 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 only in the MS where the said declaration is lodged (Article 87(1) UCC). Given the fact that in such a case, the guarantee is only valid in one MS it is compulsory that it covers at least 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 (SCI, MS where the customs declaration for release for free circulation is lodged) may consult the other MS (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”, rev. 3, available on: [re \(europa.eu\)](https://re.europa.eu)

The CCI system can handle the situation with two different guarantees (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 authorization in accordance with Art. 179 of the UCC. The applicant for the authorization for CCI shall be an authorised economic operator (AEO) 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.

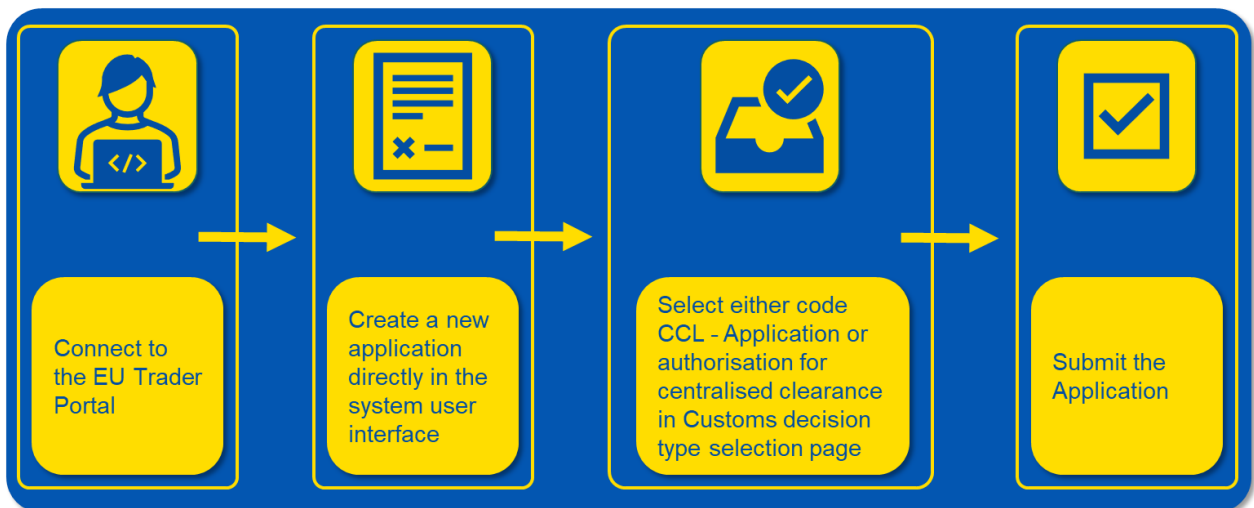


Figure 34 Submission of application for CCI

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/cds).

The EOs interested in using CCI simplification shall consider the time limits for acceptance of the application and granting an authorisation (120 days at least) 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. 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 P1 the special customs procedures, which require an authorisation are end-use (44), inward processing (51) 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.

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 6.17) 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. of the authorisations need to be aligned with the D.E. in the CCI authorisation.

For example, in CCI P1 it is possible CCI authorisation to be combined with 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 (DE 7/2 type of customs procedures Annex A).

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

For example, in CCI P1 it is possible CCI authorisation to be combined with an authorisation for end-use or authorisation for inward processing, or authorisation for customs warehousing. 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.

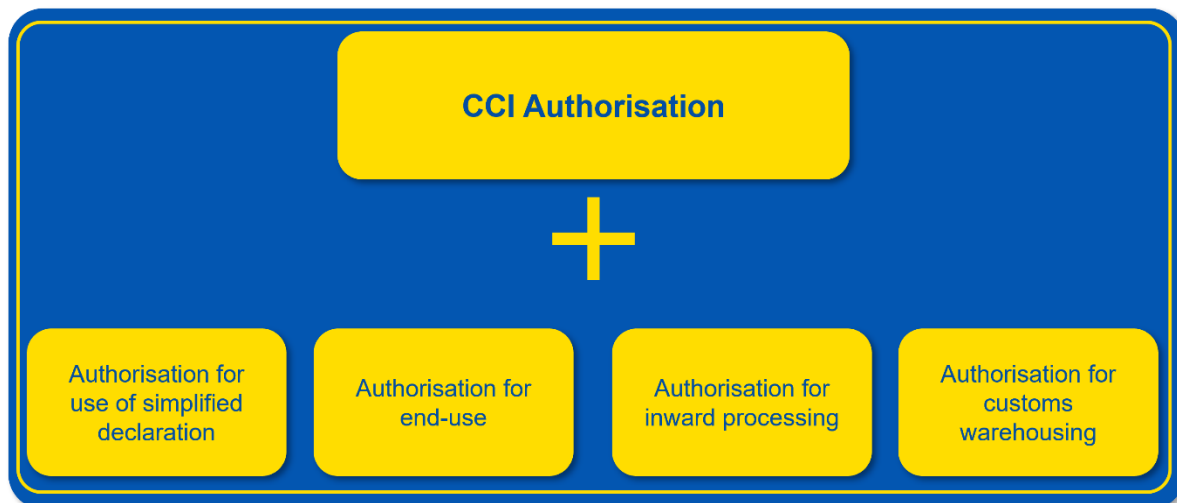


Figure 35 Combination of CCI authorisation with other authorisations

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 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).

Since any person may declare goods for public customs warehousing, the holder of the CCI authorisation (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.Es 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.

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 Phase 1.

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 (Since excise goods are out of scope of CCI P1, this chapter will refer only to the VAT-exempt).

Exemption from payment of VAT 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 will be due in the Member State of final destination. In order to use this procedure, certain conditions listed

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in Article 143(2) of Directive 2006/112/EC should be met. In CCI this is implemented via a guidance (G0880) saying that when procedure code 42 or 63 is used, the VAT Identification Number must be provided for the Role code FR2 (Customer), and either FR1 (Importer) or FR3 (Tax Representative) in D.G. Additional fiscal reference.

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 FORMALITIES/PROCESSES OUT OF SCOPE OF CCI P1 SYSTEM

10.1 Right to be heard

The Right to be Heard procedure is out of CCI P1 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 (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).

10.2 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 [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.

10.3 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. For example 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.

Partial presentation of the goods in CCI is not possible, as it would mean that the pre-lodged CD 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 CD, 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.

10.4 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.

11 ARCHITECTURE OVERVIEW – LINK BETWEEN CCI SYSTEM AND OTHER SYSTEMS

The national CCI application (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.

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- 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 Surveillance Application	For communicating surveillance data related to CCI declaration data 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.
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.

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.
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.

12 CCI INFORMATION EXCHANGE MESSAGES

12.1 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
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

12.2 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
IE468	C_PRE_NOT	Pre-Release Notification	Release of goods
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

Note: The above list is not exhaustive and reflects only the CCI P1 messages mentioned in this document.

End of document
