# Take Decision

## Stakeholders involved in the Process

* Trader;
* Decision-taking customs authority;
* Involved member states / Consulted customs authorities.

## Business

Once the application has been accepted, it is ready to be further analysed by the customs authorities so that the authorisation can be granted.

From our high-level view of the Customs Decisions process, the decision-taking process is inscribed in the first part of the process, as depicted in Figure 1.



Figure 1 Decision-taking process, as part of the Customs Decisions process

In order to grant an authorisation, a time limit – depending on the type of authorisation – is allocated to the customs authorities. Table 1 lists the initial time limit allocated, per type of authorisation.

| Authorisation Type | Time Limit to Take Decision (days) |
| --- | --- |
| **Placing Goods under a Customs Procedure and Temporary Storage** | |
| Authorisation for making a customs declaration through an entry of data in the declarant’s records, including for the export procedure | 120 |
| Authorisation for centralised clearance | 120 |
| Authorisation to use simplified declaration | 120 |
| Authorisation for the status of authorised weigher of bananas | 30 |
| Authorisation for self-assessment | 120 |
| Authorisation for the operation of temporary storage facilities | 120 |
| **Special Procedures** | |
| Authorisation for the operation of storage facilities for customs warehousing of goods | 60 |
| Authorisation for the use of inward processing procedure | 30 |
| Authorisation for the use of outward processing procedure | 30 |
| Authorisation for the use of end use procedure | 30 |
| Authorisation for the use of temporary admission procedure | 30 |
| **Transit** | |
| Authorisation for the status of authorised consignee for Union transit | 120 |
| Authorisation for the status of authorised consignee for TIR operation | 120 |
| Authorisation for the status of authorised consignor for Union transit | 120 |
| Authorisation for the status of authorised issuer | 120 |
| Authorisation to use of seals of a special type | 120 |
| Authorisation to use transit declaration with a reduced dataset | 120 |
| Authorisation for the use of an electronic transport document as customs declaration | 120 |
| **Regular Shipping Service** | |
| Authorisation to establish regular shipping services | 120 |
| **Other Applications (Standard Process)** | |
| Authorisation for the provision of a comprehensive guarantee, including possible reduction or waiver | 120 |
| Authorisation of deferment of the payment | 120 |
| Authorisation for the simplification of the determination of amounts being part of the customs value of goods. | 120 |

Table 1 Initial Time Limit to Take Decision, per type of authorisation

During the time limit to take decision, and similarly as for the conditions for acceptance of the “Accept Application” process, some conditions and criteria must be checked by the customs officer of the decision-taking customs authority.

Section 3.2.1 **Verify Conditions and Criteria** deals with the presentation of the steps composing the effective verification of conditions and criteria.

As solely the application might be not enough to decide on granting the authorisation, the customs officer might be supported by auxiliary activities, such as requesting additional information to the applicant; or consult member states that are involved in the application / will be involved in the authorisation; or simply extend the time limit to take decision. Additionally, during the decision-taking phase, the trader might be willing to implement some adjustments in his application. Those adjustments must be managed by the customs authorities.

Section 3.2.2 **Additional Steps** describes the different auxiliary activities that can be performed before granting the authorisation and supporting the verification of conditions and criteria.

Finally, based on the results of the verifications of the conditions and criteria, plus the realisation of the auxiliary activities, the customs officer will be able to make a final decision and to grant – or not – the authorisation to the trader.

Section 3.2.3 **Take Decision & Notify** details the final steps that aim at granting the authorisation which will be notified to the applicant (who will become the holder of the decision) and the involved member states.

At any moment in time, the trader might be willing to cancel his request for a customs decision.

Section 3.2.4 **Withdrawal of Application** briefly explains the process of withdrawing an application.



Figure 2 presents the high-level overview of the Take Decision process, as described above.



Figure 2 High level overview of the Take Decision Process

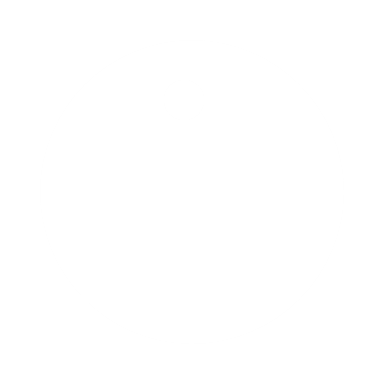
### Verify Conditions and Criteria

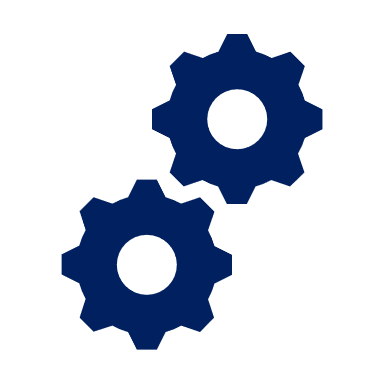
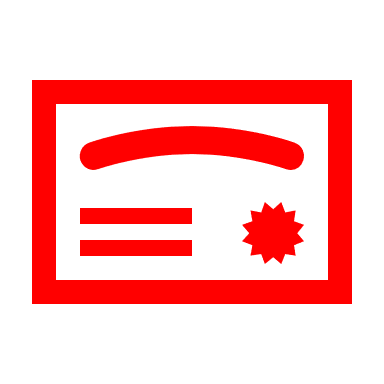
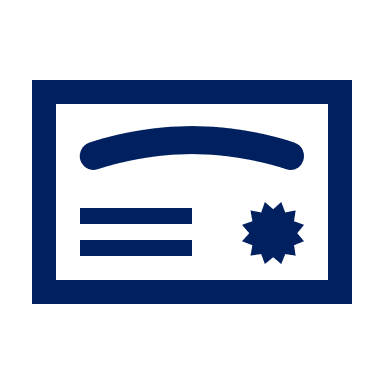
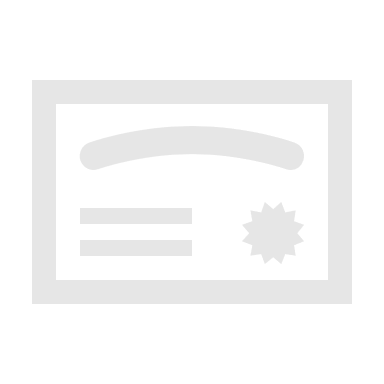
The verification of conditions and criteria by the customs officer generally follows the same pattern:

* Some conditions are verified by the system (automatic checks);
* Some conditions are verified by the customs authorities (manual checks);
* Based on the results, the customs officer decides whether additional steps are needed (see in Section 3.2.2). If at least one additional step has been performed, the customs officer starts again his verification of conditions and criteria (upon completion of those steps).

The following subsections details the different checks to be performed – based on the authorisation type. It is worth noting that – in addition to the dependency on the type of authorisation – the list of conditions and criteria to be verified also depends on the fact if the applicant is holder – or not – of an AEO authorisation.

The Customs Decisions system is able to automatically check whether the applicant is holder of such authorisation based on the EORI number of the applicant.

 In order to facilitate the reader to quickly retrieve the conditions and criteria for each type of authorisation, the top-right cell of each of the following tables contain one or more of the following information:

* Code, containing the authorisation type code and in some cases followed by additional characters describing the specific situation (e.g. CGU-30 – authorisation for comprehensive guarantee, with a level of reduction of 30%);
* Symbol : checks to be performed by the customs officer (manual checks);
* Symbol : checks performed by the system (automatic checks);
* Symbol  (red certificate): indicates that the applicant is not holder of an AEO authorisation;
* Symbol  (dark blue certificate): indicates that the applicant is holder of an AEO authorisation;
* Symbol  (light grey certificate): indicates that the checks must be performed regardless of whether the applicant is holder of an AEO authorisation.

In addition, when the result of one specific check implies the verification of one or more conditions, a reference to the auxiliary check is indicated in the table, along to the condition in question. The reference follows the pattern “AUX-…” where the ellipsis (‘…’) is replaced by a unique code.

#### Placing Goods Under a Customs Procedure and Temporary Storage

##### Authorisation for making a customs declaration through an entry of data in the declarant’s records, including for the export procedure

When the **applicant is not holder of an AEOC or AEOF authorisation**, the following checks must be performed:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | EIR  DiplomaUser |
| Applicant has not been convicted of serious criminal offence or committed serious infringement of customs legislation or taxation rules | |
| Applicant can demonstrate a high level of control of his operations and of the flow of goods, by means of a system of managing commercial and, where appropriate, transport records, which allows appropriate customs control | |
| Applicant demonstrates practical standards of competence or professional qualifications directly related to the activity carried out | |
| Referred procedure is release for free circulation, customs warehousing, temporary admission, end-use, inward processing, outward processing, export or re-export | |
| Standardised exchange of information between customs authorities is required for a special procedure as referred to in Article 181 DA | |

Table 2 Conditions to be verified by customs authorities – Entry in the Declarant’s records – Applicant is not holder of AEOC or AEOF Authorisation

When the **applicant is holder of an AEOC or AEOF authorisation**, the following checks must be performed:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | EIR  DiplomaUser |
| Referred procedure is release for free circulation, customs warehousing, temporary admission, end-use, inward processing, outward processing, export or re-export | |
| Standardised exchange of information between customs authorities is required for a special procedure as referred to in Article 181 DA | |

Table 3 Conditions to be verified by customs authorities – Entry in the Declarant’s records – Applicant is holder of AEOC or AEOF Authorisation

##### Authorisation for centralised clearance

The following checks must be performed:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | CCL  User |
| Referred procedure is release for free circulation, customs warehousing, temporary admission, end-use, inward processing, outward processing, export or re-export | |
| Customs declaration takes the form of an EIDR and the conditions laid down in Article 150 DA are fulfilled | |

Table 4 Conditions to be verified by customs authorities – Centralised Clearance

|  |  |
| --- | --- |
| Conditions verified by the system | CCL  Gears |
| Applicant Is Holder of an AEOC or an AEOF Authorisation | |

Table 5 Conditions to be verified by the system – Centralised Clearance

As we can see, the AEOC or AEOF authorisation is here a prerequisite to be granted an authorisation for centralised clearance. Therefore, the human checks are independent from this situation and the result of this system verification will be considered when the customs officer will make his final decision.

##### Authorisation to use simplified declaration

When the **applicant is not holder of an AEOC or AEOF authorisation**, the following checks must be performed:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | SDE  DiplomaUser |
| Employees of the applicant or holder are aware of the need to inform the customs authority about compliance difficulties | |
| Procedures for licenses and authorisations of the applicant/holder are appropriate | |
| Applicant has not been convicted of serious criminal offence or committed serious infringement of customs legislation or taxation rules | |
| Procedures are in place for handling of import and or export licenses where applicable | |

Table 6 Conditions to be verified by customs authorities – Simplified Declaration – Applicant is not holder of AEOC or AEOF Authorisation

When the **applicant is holder of an AEOC or AEOF authorisation**, the following checks must be performed:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | SDE  DiplomaUser |
| N/A | |

Table 7 Conditions to be verified by customs authorities – Simplified Declaration – Applicant is holder of AEOC or AEOF Authorisation

##### Authorisation for the status of authorised weigher of bananas

When the **applicant is not holder of an AEOC or AEOF authorisation**, the following checks must be performed:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | AWB  DiplomaUser |
| Applicant keeps records enabling the customs authorities to carry out effective controls | |
| Applicant has at his disposal appropriate weighing equipment | |
| Applicant provides the necessary assurance of the proper conduct of the weighing | |
| Applicant is involved in the import, carriage, storage or handling of fresh bananas | |
| Applicant has not been convicted of serious criminal offence or committed serious infringement of customs legislation or taxation rules | |

Table 8 Conditions to be verified by customs authorities – Authorised Weigher of Bananas – Applicant is not holder of AEOC or AEOF Authorisation

When the **applicant is holder of an AEOC or AEOF authorisation**, the following checks must be performed:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | AWB  DiplomaUser |
| Applicant keeps records enabling the customs authorities to carry out effective controls | |
| Applicant has at his disposal appropriate weighing equipment | |
| Applicant provides the necessary assurance of the proper conduct of the weighing | |
| Applicant is involved in the import, carriage, storage or handling of fresh bananas | |

Table 9 Conditions to be verified by customs authorities – Authorised Weigher of Bananas – Applicant is holder of AEOC or AEOF Authorisation

##### Authorisation for self-assessment

The following checks must be performed:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | SAS  User |
| Referred procedure is release for free circulation, customs warehousing, temporary admission, end-use, inward processing, outward processing, export or re-export | |

Table 10 Conditions to be verified by customs authorities – Self Assessment

|  |  |
| --- | --- |
| Conditions verified by the system | SAS  Gears |
| Applicant Is holder of an AEOC or an AEOF authorisation | |

Table 11 Conditions to be verified by the system – Self-Assessment

As we can see, the AEOC or AEOF authorisation is here a prerequisite to be granted an authorisation for self-assessment. Therefore, the human checks are independent from this situation and the result of this system verification will be considered when the customs officer will make his final decision.

##### Authorisation for the operation of temporary storage facilities

When the **applicant is not holder of an AEOC or AEOF authorisation**, the following checks must be performed:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | TST  DiplomaUser |
| Application is for authorising the use of other places | **AUX-TST-A** |
| Customs authorities are able to exercise customs supervision without disproportionate administrative arrangements | |
| Applicant has guarantee | |
| Applicant provides necessary assurance of proper conduct of the operations | |
| Applicant keeps records enabling the customs authorities to carry out effective controls | |

Table 12 Conditions to be verified by customs authorities – Temporary storage – Applicant is not holder of AEOC or AEOF Authorisation

When the **applicant is holder of an AEOC or AEOF authorisation**, the following checks must be performed:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | TST  DiplomaUser |
| Application is for authorising the use of other places | **AUX-TST-A** |
| Customs authorities are able to exercise customs supervision without disproportionate administrative arrangements | |
| Applicant has guarantee | |

Table 13 Conditions to be verified by customs authorities – Temporary storage – Applicant is holder of AEOC or AEOF Authorisation

**AUX-TST-A** - Auxiliary check for temporary storage A: regardless of whether the applicant is holder of an AEOC or AEOF authorisation, the following check must be performed if the result of “**Application is for authorising the use of other places**” is “Yes”:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | TST-A  DiplomaUser |
| Application is request to move goods between different temporary storage facilities | **AUX-TST-B** |

Table 14 Conditions to be verified by customs authorities – Temporary Storage – Application is for Authorising the Use of Other Places

**AUX-TST-B** - Auxiliary check for temporary storage B: regardless of whether the applicant is holder of an AEOC or AEOF authorisation, the following check must be performed if the result of “**Application is request to move goods between different temporary storage facilities**” is “Yes”:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | TST-B  DiplomaUser |
| Movement of goods does not increase risk of fraud | |

Table 15 Conditions to be verified by customs authorities – Temporary storage – Application is Request to Move Goods between Different Temporary Storage Facilities

#### Special Procedures

##### Authorisation for the operation of storage facilities for customs warehousing of goods

When the **applicant is not holder of an AEOC or AEOF authorisation**, the following checks must be performed:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | CW1, CW2, CWP  DiplomaUser |
| Customs authorities are able to exercise customs supervision without disproportionate administrative arrangements | |
| Applicant has guarantee | |
| Applicant keeps appropriate records in a form approved by customs authorities | |
| Applicant provides necessary assurance of proper conduct of the operations | |

Table 16 Conditions to be verified by customs authorities – Customs Warehousing – Applicant is not holder of AEOC or AEOF Authorisation

When the **applicant is holder of an AEOC or AEOF authorisation**, the following checks must be performed:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | CW1, CW2, CWP  DiplomaUser |
| Customs authorities are able to exercise customs supervision without disproportionate administrative arrangements | |
| Applicant has guarantee | |

Table 17 Conditions to be verified by customs authorities – Customs Warehousing – Applicant is holder of AEOC or AEOF Authorisation

##### Authorisation for the use of inward processing procedure

When the **applicant is not holder of an AEOC or AEOF authorisation**, the following checks must be performed:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | IPO  DiplomaUser |
| Customs authorities are able to exercise customs supervision without disproportionate administrative arrangements | |
| Applicant has guarantee | |
| Applicant keeps appropriate records in a form approved by customs authorities | |
| Applicant provides necessary assurance of proper conduct of the operations | |
| Measures to establish that the processed products have resulted from processing of goods placed under a processing procedure are specified | |
| Economic conditions for inward processing have to be examined | **AUX-IPO-ECO** |
| Applicant uses the goods or arranges for their use or carries out processing operations on the goods or arranges for them to be carried out | |
| Use of the procedure cannot result in circumvention of the effect of the rules concerning origin and quantitative restrictions applicable to the imported goods | |
| Measures to establish that the conditions for using the equivalent goods are met are specified | |
| Production accessories concerned | **AUX-IPO-A** |

Table 18 Conditions to be verified by customs authorities – Inward Processing – Applicant is not holder of AEOC or AEOF Authorisation

|  |  |
| --- | --- |
| Conditions verified by the system | IPO  DiplomaGears |
| Amount of import duty is determined in acc. with Art. 86(3) UCC | **AUX-IPO-B** |

Table 19 Conditions to be verified by the system – Inward Processing – Applicant is not holder of AEOC or AEOF Authorisation

When the **applicant is holder of an AEOC or AEOF authorisation**, the following checks must be performed:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | IPO  DiplomaUser |
| Customs authorities are able to exercise customs supervision without disproportionate administrative arrangements | |
| Applicant has guarantee | |
| Measures to establish that the processed products have resulted from processing of goods placed under a processing procedure are specified | |
| Economic conditions for inward processing have to be examined | **AUX-IPO-ECO** |
| Applicant uses the goods or arranges for their use or carries out processing operations on the goods or arranges for them to be carried out | |
| Use of the procedure cannot result in circumvention of the effect of the rules concerning origin and quantitative restrictions applicable to the imported goods | |
| Measures to establish that the conditions for using the equivalent goods are met are specified | |
| Production accessories concerned | **AUX-IPO-A** |

Table 20 Conditions to be verified by customs authorities – Inward Processing – Applicant is holder of AEOC or AEOF Authorisation

|  |  |
| --- | --- |
| Conditions verified by the system | IPO  DiplomaGears |
| Amount of import duty is determined in acc. with Art. 86(3) UCC | **AUX-IPO-B** |

Table 21 Conditions to be verified by the system – Inward Processing – Applicant is holder of AEOC or AEOF Authorisation

**AUX-IPO-A** - Auxiliary Check for Inward Processing A: regardless of whether the applicant is holder of an AEOC or AEOF authorisation, the following check must be performed if the result of “**Production accessories concerned**” is “Yes”:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | IPO  DiplomaUser |
| Inward processing can be granted for production accessories | |

Table 22 Conditions to be verified by customs authorities – Inward Processing – Auxiliary check B

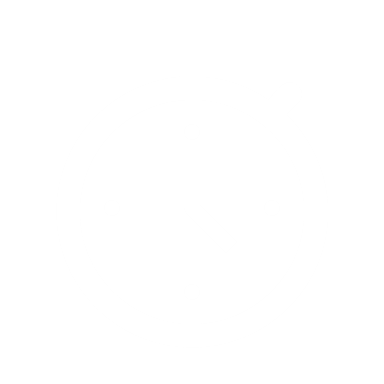
**AUX-IPO-B** - Auxiliary Check for Inward Processing B: regardless of whether the applicant is holder of an AEOC or AEOF authorisation, the following check must be performed if the result of “**Amount of import duty is determined in acc. with Art. 86(3) UCC**” is “Yes”:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | IPO  DiplomaUser |
| Goods cannot be economically restored after processing to their description or state as it was when they were placed under the procedure | |

Table 23 Conditions to be verified by customs authorities – Inward Processing – Auxiliary check B

**AUX-IPO-ECO** – Auxiliary Check for Inward Processing concerning the Economic Conditions: when the customs officer registers that the economic conditions must be further checked, the trader is automatically informed about that.

The customs officer will then communicate with the Commission[[1]](#footnote-1). The Customs Expert Group of the European Commission will there decide on the fulfilment of the economic conditions and will communicate that result to the customs officer who will register the result in the system.

The time limit to take decision can be extended by a period up to one year for the Customs Expert Group to decide on the fulfilment of the economic conditions.

In order not to jeopardise the deadlines, the customs officer will register – before communicating to the Commission about the need to check the economic conditions – whether an extension of the time limit to take decision is necessary.

##### Authorisation for the use of outward processing procedure

When the **applicant is not holder of an AEOC or AEOF authorisation**, the following checks must be performed:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | OPO  DiplomaUser |
| Customs authorities are able to exercise customs supervision without disproportionate administrative arrangements | |
| Applicant keeps appropriate records in a form approved by customs authorities | |
| Applicant provides necessary assurance of proper conduct of the operations | |
| Measures to establish that the processed products have resulted from processing of goods placed under a processing procedure are specified | |
| Economic conditions for outward processing have to be examined | **AUX-OPO-ECO** |
| Measures to establish that the conditions for using the equivalent goods or the standard exchange system are met are specified | |

Table 24 Conditions to be verified by customs authorities – Outward Processing – Applicant is not holder of AEOC or AEOF Authorisation

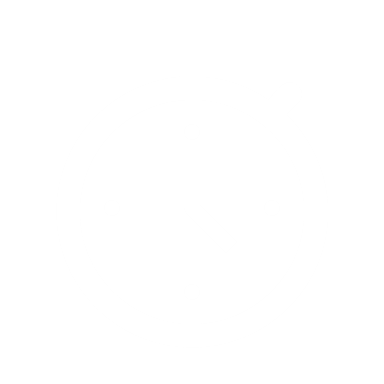
When the **applicant is holder of an AEOC or AEOF authorisation**, the following checks must be performed:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | OPO  DiplomaUser |
| Customs authorities are able to exercise customs supervision without disproportionate administrative arrangements | |
| Measures to establish that the processed products have resulted from processing of goods placed under a processing procedure are specified | |
| Economic conditions for outward processing have to be examined | **AUX-OPO-ECO** |
| Measures to establish that the conditions for using the equivalent goods or the standard exchange system are met are specified | |

Table 25 Conditions to be verified by customs authorities – Outward Processing – Applicant is holder of AEOC or AEOF Authorisation

**AUX-OPO-ECO** – Auxiliary Check for Outward Processing concerning the Economic Conditions: when the customs officer registers that the economic conditions must be further checked, the trader is automatically informed about that.

The customs officer will then communicate with the Commission[[2]](#footnote-2). A committee will there decide on the fulfilment of the economic conditions and will communicate that result to the customs officer who will register the result in the system.

The time limit to take decision can be extended by a period up to one year for the Customs Expert Group to decide on the fulfilment of the economic conditions.

In order not to jeopardise the deadlines, the customs officer will register – before communicating to the Commission about the need to check the economic conditions – whether an extension of the time limit to take decision is necessary.

##### Authorisation for the use of end use procedure

When the **applicant is not holder of an AEOC or AEOF authorisation**, the following checks must be performed:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | EUS  DiplomaUser |
| Customs authorities are able to exercise customs supervision without disproportionate administrative arrangements | |
| Applicant has guarantee | |
| Applicant keeps appropriate records in a form approved by customs authorities | |
| Applicant provides necessary assurance of proper conduct of the operations | |

Table 26 Conditions to be verified by customs authorities – End Use – Applicant is not holder of AEOC or AEOF Authorisation

When the **applicant is holder of an AEOC or AEOF authorisation**, the following checks must be performed:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | EUS  DiplomaUser |
| Customs authorities are able to exercise customs supervision without disproportionate administrative arrangements | |
| Applicant has guarantee | |

Table 27 Conditions to be verified by customs authorities – End Use – Applicant is holder of AEOC or AEOF Authorisation

##### Authorisation for the use of temporary admission procedure

When the **applicant is not holder of an AEOC or AEOF authorisation**, the following checks must be performed:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | TEA  DiplomaUser |
| Customs authorities are able to exercise customs supervision without disproportionate administrative arrangements | |
| Applicant has guarantee | |
| Applicant keeps appropriate records in a form approved by customs authorities | |
| Applicant provides necessary assurance of proper conduct of the operations | |
| Applicant uses the goods or arranges for their use or carries out processing operations on the goods or arranges for them to be carried out | |

Table 28 Conditions to be verified by customs authorities – Temporary Admission – Applicant is not holder of AEOC or AEOF Authorisation

When the **applicant is holder of an AEOC or AEOF authorisation**, the following checks must be performed:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | TEA  DiplomaUser |
| Customs authorities are able to exercise customs supervision without disproportionate administrative arrangements | |
| Applicant has guarantee | |
| Applicant uses the goods or arranges for their use or carries out processing operations on the goods or arranges for them to be carried out | |

Table 29 Conditions to be verified by customs authorities – Temporary Admission – Applicant is holder of AEOC or AEOF Authorisation

#### Transit

##### Authorisation for the status of authorised consignee for Union transit

When the **applicant is not holder of an AEO authorisation**, the following checks must be performed:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | ACE  DiplomaUser |
| Applicant/holder regularly uses the union transit arrangements | |
| DTCA are able to supervise the procedure and carry out controls without disproportionate administrative effort | |
| Applicant allows the customs authority access to its customs and, where applicable, to its transport records | |
| Applicant will regularly receive goods that have been placed under the Union transit procedure | |
| Applicant has not been convicted of serious criminal offence or committed serious infringement of customs legislation or taxation rules | |
| Applicant can demonstrate a high level of control of his operations and of the flow of goods, by means of a system of managing commercial and, where appropriate, transport records, which allows appropriate customs control | |
| Applicant demonstrates practical standards of competence or professional qualifications directly related to the activity carried out | |

Table 30 Conditions to be verified by customs authorities – Authorised Consignee – Applicant is not holder of AEO Authorisation

When the **applicant is holder of an AEO authorisation**, the following checks must be performed:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | ACE  DiplomaUser |
| Applicant/holder regularly uses the union transit arrangements | |
| DTCA are able to supervise the procedure and carry out controls without disproportionate administrative effort | |
| Applicant allows the customs authority access to its customs and, where applicable, to its transport records | |
| Applicant will regularly receive goods that have been placed under the Union transit procedure | |

Table 31 Conditions to be verified by customs authorities – Authorised Consignee – Applicant is holder of AEO Authorisation

##### Authorisation for the status of authorised consignee for TIR operation

When the **applicant is not holder of an AEO authorisation**, the following checks must be performed:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | ACT  DiplomaUser |
| Applicant/holder regularly uses the union transit arrangements | |
| DTCA are able to supervise the procedure and carry out controls without disproportionate administrative effort | |
| Applicant/holder will regularly receive goods moved under TIR operation and whose DTCA has reason to believe that they can meet the obligations | |
| Applicant allows the customs authority access to its customs and, where applicable, to its transport records | |
| Applicant has not been convicted of serious criminal offence or committed serious infringement of customs legislation or taxation rules | |
| Applicant can demonstrate a high level of control of his operations and of the flow of goods, by means of a system of managing commercial and, where appropriate, transport records, which allows appropriate customs control | |
| Applicant demonstrates practical standards of competence or professional qualifications directly related to the activity carried out | |

Table 32 Conditions to be verified by customs authorities – Authorised Consignee TIR – Applicant is not holder of AEO Authorisation

When the **applicant is holder of an AEO authorisation**, the following checks must be performed:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | ACT  DiplomaUser |
| Applicant/holder regularly uses the union transit arrangements | |
| DTCA are able to supervise the procedure and carry out controls without disproportionate administrative effort | |
| Applicant/holder will regularly receive goods moved under TIR operation and whose DTCA has reason to believe that they can meet the obligations | |
| Applicant allows the customs authority access to its customs and, where applicable, to its transport records | |

Table 33 Conditions to be verified by customs authorities – Authorised Consignee TIR – Applicant is holder of AEO Authorisation

##### Authorisation for the status of authorised consignor for Union transit

When the **applicant is not holder of an AEO authorisation**, the following checks must be performed:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | ACR  DiplomaUser |
| Applicant/holder regularly uses the union transit arrangements | |
| DTCA are able to supervise the procedure and carry out controls without disproportionate administrative effort | |
| Applicant has authorisation to use comprehensive guarantee or guarantee waiver | |
| Applicant allows the customs authority access to its customs and, where applicable, to its transport records | |
| Applicant has not been convicted of serious criminal offence or committed serious infringement of customs legislation or taxation rules | |
| Applicant can demonstrate a high level of control of his operations and of the flow of goods, by means of a system of managing commercial and, where appropriate, transport records, which allows appropriate customs control | |
| Applicant demonstrates practical standards of competence or professional qualifications directly related to the activity carried out | |

Table 34 Conditions to be verified by customs authorities – Authorised Consignor – Applicant is not holder of AEO Authorisation

When the **applicant is holder of an AEO authorisation**, the following checks must be performed:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | ACR  DiplomaUser |
| Applicant/holder regularly uses the union transit arrangements | |
| DTCA are able to supervise the procedure and carry out controls without disproportionate administrative effort | |
| Applicant has authorisation to use comprehensive guarantee or guarantee waiver | |
| Applicant allows the customs authority access to its customs and, where applicable, to its transport records | |

Table 35 Conditions to be verified by customs authorities – Authorised Consignor – Applicant is holder of AEO Authorisation

##### Authorisation for the status of authorised issuer

When the **applicant is not holder of an AEO authorisation**, the following checks must be performed:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | ACP  DiplomaUser |
| Applicant/holder regularly uses the union transit arrangements | |
| DTCA are able to supervise the procedure and carry out controls without disproportionate administrative effort | |
| Applicant has not been convicted of serious criminal offence or committed serious infringement of customs legislation or taxation rules | |
| Applicant can demonstrate a high level of control of his operations and of the flow of goods, by means of a system of managing commercial and, where appropriate, transport records, which allows appropriate customs control | |
| Applicant demonstrates practical standards of competence or professional qualifications directly related to the activity carried out | |

Table 36 Conditions to be verified by customs authorities – Authorised Issuer – Applicant is not holder of AEO Authorisation

When the **applicant is holder of an AEO authorisation**, the following checks must be performed:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | ACP  DiplomaUser |
| Applicant/holder regularly uses the union transit arrangements | |
| DTCA are able to supervise the procedure and carry out controls without disproportionate administrative effort | |

Table 37 Conditions to be verified by customs authorities – Authorised Issuer – Applicant is holder of AEO Authorisation

##### Authorisation to use of seals of a special type

When the **applicant is not holder of an AEO authorisation**, the following checks must be performed:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | SSE  DiplomaUser |
| Applicant/holder regularly uses the union transit arrangements | |
| DTCA are able to supervise the procedure and carry out controls without disproportionate administrative effort | |
| Seals can be approved | |
| Applicant allows the customs authority access to its customs and, where applicable, to its transport records | |
| Applicant has not been convicted of serious criminal offence or committed serious infringement of customs legislation or taxation rules | |
| Applicant can demonstrate a high level of control of his operations and of the flow of goods, by means of a system of managing commercial and, where appropriate, transport records, which allows appropriate customs control | |
| Applicant demonstrates practical standards of competence or professional qualifications directly related to the activity carried out | |

Table 38 Conditions to be verified by customs authorities – Special Seals – Applicant is not holder of AEO Authorisation

When the **applicant is holder of an AEO authorisation**, the following checks must be performed:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | SSE  DiplomaUser |
| Applicant/holder regularly uses the union transit arrangements | |
| DTCA are able to supervise the procedure and carry out controls without disproportionate administrative effort | |
| Seals can be approved | |
| Applicant allows the customs authority access to its customs and, where applicable, to its transport records | |

Table 39 Conditions to be verified by customs authorities – Special Seals – Applicant is holder of AEO Authorisation

##### Authorisation to use transit declaration with a reduced dataset

When the **applicant is not holder of an AEO authorisation**, the following checks must be performed:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | TRD  DiplomaUser |
| Applicant/holder regularly uses the union transit arrangements | |
| DTCA are able to supervise the procedure and carry out controls without disproportionate administrative effort | |
| Applicant allows the customs authority access to its customs and, where applicable, to its transport records | |
| Applicant has not been convicted of serious criminal offence or committed serious infringement of customs legislation or taxation rules | |
| Applicant can demonstrate a high level of control of his operations and of the flow of goods, by means of a system of managing commercial and, where appropriate, transport records, which allows appropriate customs control | |
| Applicant demonstrates practical standards of competence or professional qualifications directly related to the activity carried out | |

Table 40 Conditions to be verified by customs authorities – Transit Reduced Dataset – Applicant is not holder of AEO Authorisation

When the **applicant is holder of an AEO authorisation**, the following checks must be performed:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | TRD  DiplomaUser |
| Applicant/holder regularly uses the union transit arrangements | |
| DTCA are able to supervise the procedure and carry out controls without disproportionate administrative effort | |
| Applicant allows the customs authority access to its customs and, where applicable, to its transport records | |

Table 41 Conditions to be verified by customs authorities – Transit Reduced Dataset – Applicant is holder of AEO Authorisation

##### Authorisation for the use of an electronic transport document as customs declaration

When the **applicant is not holder of an AEO authorisation**, the following checks must be performed:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | ETD  DiplomaUser |
| Applicant/holder regularly uses the union transit arrangements | |
| DTCA are able to supervise the procedure and carry out controls without disproportionate administrative effort | |
| Applicant operates significant number of flights/voyages within the union | |
| Particulars of the electronic transport document are available | |
| Applicant has not been convicted of serious criminal offence or committed serious infringement of customs legislation or taxation rules | |
| Applicant can demonstrate a high level of control of his operations and of the flow of goods, by means of a system of managing commercial and, where appropriate, transport records, which allows appropriate customs control | |
| Applicant demonstrates practical standards of competence or professional qualifications directly related to the activity carried out | |

Table 42 Conditions to be verified by customs authorities – Electronic transport document – Applicant is not holder of AEO Authorisation

When the **applicant is holder of an AEO authorisation**, the following checks must be performed:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | ETD  DiplomaUser |
| Applicant/holder regularly uses the union transit arrangements | |
| DTCA are able to supervise the procedure and carry out controls without disproportionate administrative effort | |
| Applicant operates significant number of flights/voyages within the union | |
| Particulars of the electronic transport document are available | |

Table 43 Conditions to be verified by customs authorities – Electronic transport document – Applicant is holder of AEO Authorisation

#### Regular Shipping Services

##### Authorisation to establish regular shipping services

When the **applicant is not holder of an AEOC or AEOF authorisation**, the following checks must be performed:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | RSS  DiplomaUser |
| Applicant undertakes that on the routes of the RSS, no transhipments of goods are to be made | |
| Applicant undertakes that on the routes of the RSS, no calls will be made at any free zone of a Union port | |
| Applicant undertakes that on the routes of the RSS, no calls will be made at any port outside the customs territory of the Union | |
| Applicant undertakes to register the names of the vessels assigned to RSS, the first port where the vessel starts its operation as a RSS and the ports of Call | |
| Applicant has not been convicted of serious criminal offence or committed serious infringement of customs legislation or taxation rules | |
| Applicant undertakes to use the service for the vessels that it has registered for that purpose | |

Table 44 Conditions to be verified by customs authorities – Regular Shipping Services – Applicant is not holder of AEOC or AEOF Authorisation

When the **applicant is holder of an AEOC or AEOF authorisation**, the following checks must be performed:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | RSS  DiplomaUser |
| Applicant undertakes that on the routes of the RSS, no transhipments of goods are to be made | |
| Applicant undertakes that on the routes of the RSS, no calls will be made at any free zone of a Union port | |
| Applicant undertakes that on the routes of the RSS, no calls will be made at any port outside the customs territory of the Union | |
| Applicant undertakes to register the names of the vessels assigned to RSS, the first port where the vessel starts its operation as a RSS and the ports of Call | |
| Applicant undertakes to use the service for the vessels that it has registered for that purpose | |

Table 45 Conditions to be verified by customs authorities – Regular Shipping Services – Applicant is holder of AEOC or AEOF Authorisation

#### Other Applications (Standard Process)

##### Authorisation for the provision of a comprehensive guarantee, including possible reduction or waiver

The conditions and criteria to be validated to an authorisation for the provision of a comprehensive guarantee are depending on the type of customs debts referred to in the application as well as the level of reduction which is requested for each of these types.

It is worth noting that not all levels of reduction can be requested for all types of customs debts. The following table indicates the possible mappings:

| Customs Debts | Level of guarantee (% of reference amount) |
| --- | --- |
| Existing Customs Debts | 100% of the relevant part of the reference amount (No reduction) |
| 30% of the relevant part of the reference amount |
| Potential Customs Debts | 100% of the relevant part of the reference amount (No reduction) |
| 50% of the relevant part of the reference amount |
| 30% of the relevant part of the reference amount |
| 0% of the relevant part of the reference amount (Guarantee Waiver) |

Table 46 Levels of guarantee that can be requested, based on the type of customs debts

When **no reduction** is requested, for any of the debts types, and when the **applicant is not holder of an AEO authorisation**, the following checks must be performed:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | CGU-0  DiplomaUser |
| Applicant is regular user to the customs procedures involved or has capacity to fulfil obligations | |
| Applicant has not been convicted of serious criminal offence or committed serious infringement of customs legislation or taxation rules | |

Table 47 Conditions to be verified by customs authorities – Comprehensive Guarantee – No reduction (any debt) – Applicant is not holder of AEO Authorisation

When **no reduction** is requested, for any of the debts types, and when the **applicant is holder of an AEO authorisation**, the following checks must be performed:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | CGU-0  DiplomaUser |
| N/A | |

Table 48 Conditions to be verified by customs authorities – Comprehensive Guarantee – No reduction (any debt) – Applicant is holder of AEO Authorisation

When **a level of reduction to 30%** is requested, for the potential customs debts, and when the **applicant is not holder of an AEO authorisation**, the following checks must be performed:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | CGU-30  DiplomaUser |
| Applicant is regular user to the customs procedures involved or has capacity to fulfil obligations | |
| Applicant has not been convicted of serious criminal offence or committed serious infringement of customs legislation or taxation rules | |
| Applicant maintains accounting system which is consistent with the GAAP | |
| Applicant has an administrative organisation which corresponds with the type and size of the business | |
| Employees of the applicant or holder are aware of the need to inform the customs authority about compliance difficulties | |
| Applicant Is not subject to bankruptcy | |
| Applicant has fulfilled its financial obligations regarding customs duties, taxes and other duties during the last three years | |
| Applicant can demonstrate sufficient financial standing including having no negative assets, except when they are covered | |
| Applicant has sufficient financial resources to cover the reference amount not covered by the guarantee | |

Table 49 Conditions to be verified by customs authorities – Comprehensive Guarantee – 30% reduction (potential debt) – Applicant is not holder of AEO Authorisation

When **a level of reduction to 30%** is requested, for any of the potential customs debts, and when the **applicant is holder of an AEO authorisation**, the following check must be performed:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | CGU-30  DiplomaUser |
| Applicant has sufficient financial resources to cover the reference amount not covered by the guarantee | |

Table 50 Conditions to be verified by customs authorities – Comprehensive Guarantee – 30% reduction (potential debt) – Applicant is holder of AEO Authorisation

When **a level of reduction to 30%** is requested, for any of the existing customs debts, and when the **applicant is holder of an AEO authorisation**, the following check must be performed:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | CGU-30  DiplomaUser |
| Applicant has sufficient financial resources to cover the reference amount not covered by the guarantee | |

Table 51 Conditions to be verified by customs authorities – Comprehensive Guarantee – 30% reduction (existing debt) – Applicant is holder of AEO Authorisation

When **a level of reduction to 50%** is requested, for potential customs debts, and when the **applicant is not holder of an AEO authorisation**, the following checks must be performed:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | CGU-50  DiplomaUser |
| Applicant is regular user to the customs procedures involved or has capacity to fulfil obligations | |
| Applicant has not been convicted of serious criminal offence or committed serious infringement of customs legislation or taxation rules | |
| Applicant maintains accounting system which is consistent with the GAAP | |
| Applicant has an administrative organisation which corresponds with the type and size of the business | |
| Applicant Is not subject to bankruptcy | |
| Applicant has fulfilled its financial obligations regarding customs duties, taxes and other duties during the last three years | |
| Applicant can demonstrate sufficient financial standing including having no negative assets, except when they are covered | |
| Applicant has sufficient financial resources to cover the reference amount not covered by the guarantee | |

Table 52 Conditions to be verified by customs authorities – Comprehensive Guarantee – 50% reduction (potential debts) – Applicant is not holder of AEO Authorisation

When **a level of reduction to 50%** is requested, for potential customs debts, and when the **applicant is holder of an AEO authorisation**, the following checks must be performed:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | CGU-50  DiplomaUser |
| Applicant has sufficient financial resources to cover the reference amount not covered by the guarantee | |

Table 53 Conditions to be verified by customs authorities – Comprehensive Guarantee – 50% reduction (potential debts) – Applicant is holder of AEO Authorisation

When **a guarantee waiver** is requested, for potential customs debts, and when the **applicant is not holder of an AEO authorisation**, the following checks must be performed:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | CGU-W  DiplomaUser |
| Applicant is regular user to the customs procedures involved or has capacity to fulfil obligations | |
| Applicant has not been convicted of serious criminal offence or committed serious infringement of customs legislation or taxation rules | |
| Applicant maintains accounting system which is consistent with the GAAP | |
| Applicant allows the customs authority access to its customs and, where applicable, to its transport records | |
| Applicant has a logistical system to distinguish between Union and non-Union good | |
| Applicant has an administrative organisation which corresponds with the type and size of the business | |
| Applicant has satisfactory procedures for handling of licences and authorisations and archiving of the company's records and for protection against the loss of information | |
| Employees of the applicant or holder are aware of the need to inform the customs authority about compliance difficulties | |
| Applicant has appropriate IT security measures to protect the system from unauthorised intrusion and to secure the applicant's documentation | |
| Applicant Is not subject to bankruptcy | |
| Applicant has fulfilled its financial obligations regarding customs duties, taxes and other duties during the last three years | |
| Applicant can demonstrate sufficient financial standing including having no negative assets, except when they are covered | |
| Applicant has sufficient financial resources to cover the reference amount not covered by the guarantee | |

Table 54 Conditions to be verified by customs authorities – Comprehensive Guarantee – Guarantee waiver (potential debts) – Applicant is not holder of AEO Authorisation

When **a guarantee waiver** is requested, for potential customs debts, and when the **applicant is holder of an AEO authorisation**, the following checks must be performed:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | CGU-W  DiplomaUser |
| Applicant has sufficient financial resources to cover the reference amount not covered by the guarantee | |

Table 55 Conditions to be verified by customs authorities – Comprehensive Guarantee – Guarantee waiver (existing debts) – Applicant is holder of AEO Authorisation

In all the above cases, no specific check is performed by the system.

##### Authorisation of deferment of the payment of the duty payable, as far as the permission is not granted in relation to a single operation

Regardless of whether the applicant is holder of an AEO authorisation, the following check must be performed:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | DPA  DiplomaUser |
| Guarantee is provided | |

Table 56 Conditions to be verified by customs authorities – Deferment of Payment – Applicant is (not) holder of AEO Authorisation

No specific check is performed by the system.

##### Authorisation for the simplification of the determination of amounts being part of the customs value of goods.

When the **applicant is not holder of an AEO authorisation**, the following checks must be performed:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | CVA  DiplomaUser |
| Applicant has not been convicted of serious criminal offence or committed serious infringement of customs legislation or taxation rules | |
| Applicant maintains accounting system which is consistent with the GAAP | |
| Applicant has an administrative organisation which corresponds with the type and size of the business | |
| Application of the procedures referred to in Article 166 of the Code would, in the circumstances, represent disproportioned administrative costs | |
| Customs value determined, will not significantly differ from that determined in the absence of an authorisation | |

Table 57 Conditions to be verified by customs authorities – Customs Valuation – Applicant is not holder of AEO Authorisation

When the **applicant is holder of an AEO authorisation**, the following checks must be performed:

|  |  |
| --- | --- |
| Conditions to be verified by the customs authorities | CVA  DiplomaUser |
| Application of the procedures referred to in Article 166 of the Code would, in the circumstances, represent disproportioned administrative costs | |
| Customs value determined, will not significantly differ from that determined in the absence of an authorisation | |

Table 58 Conditions to be verified by customs authorities – Customs Valuation – Applicant is holder of AEO Authorisation

In all the above cases, no specific check is performed by the system.

### Additional Steps

During the decision-taking process, there are different auxiliary activities that can be performed before granting the authorisation and supporting the verification of conditions and criteria. The following activities can be part of the process:

* Consult involved member state(s) – if the decision affects also a member state other than the decision-taking customs authority, such a member state is involved in the decision-taking process. Some MS will be consulted within a certain time limit.
* Request additional information – at some point of the decision-taking process, the customs officer can realise that he is not in possession of all information needed for making a decision. In such a case, the customs officer requests the trader for additional information. The trader is expected to send the requested information within a time limit set up by the customs officer. The time limit cannot exceed 30 days. The provided additional information is verified by the customs officer, whether the information meets the expectations.
* Manage adjustments - During the decision-taking process, the trader is allowed to carry out adjustments in order to ensure the fulfilment of the conditions and criteria to be granted the requested authorisation. The trader also proposes a time limit, within which he will implement the adjustments. The trader can implement the adjustments only where the customs officer has approved both the adjustments and the proposed time limit. If the adjustments are refused by the customs officer, the trader is free to submit another adjustments proposal. The involved member states are also informed about the adjustments. Once the trader notifies the implementation, the customs officer checks if they meet the expectations.
* Extend time limit to take decision – if the customs officer is not able to take the decision within the time limit, he can decide to extend the time limit. The possible extension of the time limit differs, and depends whether the customs officer needs to conduct investigations about the applicant. Notification to the trader depends whether it can jeopardise the investigation or not.

These additional steps will be further detailed in dedicated chapters.

### Take Decision & Notify

As soon as all conditions and criteria are verified and that no additional steps are needed by the customs officer, he will register whether he intends to take a favourable decision or not.

In the positive case, he will register all the details of the granted authorisation and the holder as well as the involved MS will be notified about the authorisation.

In the negative case, the applicant will be informed about the grounds of the intended decision and he will have the right to express his point of view (through the Right to be Heard process) that must be analysed by the customs officer. He may then revise his intention to take a favourable decision and – in the positive case – grant the authorisation.

When a favourable decision is taken, an automatic and unique *Decision Reference Number* is assigned to the decision. It is structured as follows:

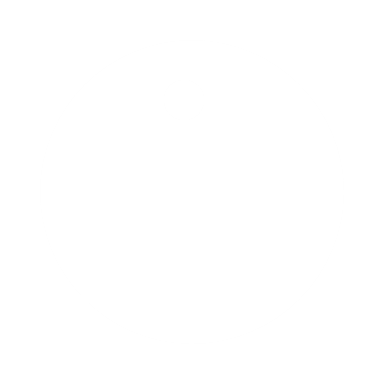
|  |
| --- |
| [Country Code][Authorisation Type Code][Free characters] |
| *Example:* BETSTBE000001-2018-PNC2366 |

With:

* the **country code** being the ISO code of the customs authority in charge of the application, coded on two characters (in the example, “BE” for Belgium);
* the **authorisation type** code (in the example TST);
* the **free characters** being generated automatically (maximum 29 characters, in the example BE000001-2018-PNC2366). By default, CDMS uses the following algorithm[[3]](#footnote-3) to determine the free characters:
  + DTCA;
  + Dash character ("-");
  + Current year;
  + Dah character ("-");
  + 3 random letters;
  + Incremental number.

When the authorisation is favourable and is granted to the holder, and when the applicant had indicated in his application that he gives his consent for the publication in the list of authorisation holders, the aforementioned list is updated, inserting the following details onto the appropriate website:

* Holder of the authorisation;
* Type of authorisation;

**Terminology**

Once the authorisation is granted, the **applicant** becomes **holder** of the authorisation.

These two words are used in the documentation to distinguish the application management from the authorisation management, however it is worth noting that the applicant and the holder are one single person.

* Date of effect or, if applicable, period of validity;
* Member state of the decision-taking customs authority;
* Competent/supervising customs office.

When the final decision is still unfavourable to the applicant, he has the right to appeal against the decision. This process will be further refined in a subsequent section.

### Withdrawal of Application

In a similar way as the Accept Application process, the trader can request a withdrawal of his authorisation at any moment in time before the decision to grant (or not) the authorisation is made. When the withdrawal is confirmed by the system, it cannot be analysed anymore by the customs authorities and no further action can be performed on that specific application.

The trader is then free to apply again for a new authorisation – by submitting a new application for a customs decision.

1. The communication with the Commission is done by means different from the Customs Decisions system. [↑](#footnote-ref-1)
2. The communication with the Commission is done by means different from the Customs Decisions system. [↑](#footnote-ref-2)
3. It is worth noting that the pre-existing authorisation (paper-based authorisation introduced in the system) cannot be encoded with the same pattern. The system will reject their introduction. [↑](#footnote-ref-3)