# Annul A Decision

## Stakeholders involved in the Process

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

## Business

Once the authorisation is granted, the customs officer can decide to annul the decision. The annulment can also result from the Re-assess decision process or Suspend process in the following manner:

* During the re-assessment process the customs officer investigates if the conditions and criteria are still fulfilled. If the conditions and criteria are not met anymore, the annul, amend, revoke or suspend processes can be initiated;
* If there are sufficient reasons to believe, that the decision is to be annulled, but the customs officer does not have all the needed information yet, the decision can be suspended before the annulment.

It is worth noting that the system will not allow the authorisation status to change more than once a day. Therefore, the annulment process can be *started* as soon as the authorisation is granted but the system will prevent the user to confirm the status change to "Annulled" if the authorisation validity start date is on the same day or if the status of the authorisation has already changed on the same day. A warning will ask the user to proceed on the next day at the earliest.

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

Figure 1 Manage Authorisation process, as part of the Customs Decisions process

Figure 2 Annul decision, as part of the Manage Authorisation process

Figure 3 presents the high-level overview of the Annulment process.

Figure 3 High level overview of the Annulment process

The annulment process is started by the annulment need, which originates from the customs officer or from another process. Table 1 lists all the reasons for annulment with the highlighted originator.

|  |  |
| --- | --- |
| Reason for annulment  | Originator  |
| The decision does not conform with the legislation | Customs officer |
| The decision is based on incorrect or incomplete applicant information and the applicant knew or ought reasonably to have known that the information was incorrect or incomplete and the decision would have been different if the information has been correct/complete  | Customs officer |
| Result from the 'Re-assessment process' or 'Suspension process' indicates that the decision needs to be annulled | Customs Decisions system |

Table 1 Reasons for annulment of the decision

When the customs officer registers the intention to annul the decision, he indicates the reason for the intention to annul, which can be either that the decision no longer conforms with the customs legislation or that the decision has been based on incorrect / incomplete application information and that the decision would have been different if the information has been correct/complete.

Once the intention to annul is registered, the Right to be Heard process starts in order to allow the trader to express his point of view regarding the annulment. Based on the result of the Right to be Heard process, the customs officer decides whether annulment of the decision is still required, whether amendment or revocation of the customs decision is needed or whether the decision can remain valid. When annulment is required, the decision will be annulled. When annulment is not required, the decision can remain valid or the Amend Decision or Revoke Decision process will be initiated – depending on the customs officer’s decision.

Once the decision is annulled, it cannot be managed anymore. The trader is automatically notified about the annulment. If more than one member state is involved into the decision, they will also be automatically informed about the annulment.

 There is a similarity between the Revoke and the Annul process. The difference between them is that after the revocation, the decision is not valid anymore, whilst after the annulment, the decision is like if it had never existed.

Once the authorisation is annulled, the trader cannot apply for the same decision for three years if the reason for annulment was that the trader failed to fulfil an obligation imposed during that decision.