

Simplified customs procedures - changes coming

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The requirements concerning the supporting documents for the customs declaration differ from customs office to office. One has to wait often in a long queue in order to have a declaration approved. Does this situation sound familiar to you? Did you know that the customs procedure can be applied without the presence of a customs official?

Today: simplified customs procedures

Simplified customs procedures are available today, if the operator has received the authorization to apply the simplified declaration procedure or clear the goods locally. If more than 30 customs declarations are submitted each month, it is worth considering to apply the simplified procedure.

Several major changes will be introduced in the European Union (EU) from now until 2010. They will facilitate the commercial activity and ensure secure transactions.

Tomorrow: first changes introduced by amendments of the Customs Code

The amendments to the Community Customs Code were adopted on 13 April 2005 (regulation No 648/2005). The regulation introduces long-term changes aimed at simplifying substantially the customs procedures.

Authorized Economic Operator

Along with the amendments in the Community Customs Code an entrepreneur can obtain the status of Authorized Economic Operator and apply the simplified customs procedures, if he meets certain criteria. This possibility, along with the adoption of the Community Customs Code Implementing provisions, will be implemented in 2006-2007. Some additional simplifications will become available after adoption of the new Community Customs Code, which is being elaborated now.

Single European Authorization, Single window/one-stop shop principle

The Single European Authorization is issued in order to apply the simplified customs procedures. The criteria are at present being discussed. The authorization will be valid in all EU Member States and will allow a centralized customs clearance. The single window and one-stop shop principle means that documents and goods will be checked once and at the same place.

Other changes

It is estimated, that due to the changes still to be introduced, entrepreneurs will be allowed to submit all documents electronically. Several other changes will be implemented in a near future.

What to do?

Consider whether you need some simplifications in the customs area and estimate the approximate expenses. Evaluate when to implement the respective changes and prepare for future amendments. Consider, if the available knowledge is sufficient to meet future changes.

If you need any further information or advice regarding the upcoming changes, please do not hesitate to contact our customs manager Martins Tols (phone: (+371) 7814160; e-mail: mtols@deloittece.com).

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