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Changes in the EU customs law

Customs express 6/2020 | July 23, 2020

On June 26 and June 29, 2020, the European Commission (EC) published amendments and amendments to the Delegated Regulation (RD) 2015/2446 and the Implementing Regulation (IR) 2015/2447 to the Union Customs Code (UCC). The purpose of the changes is to better meet the needs of entities trading in goods and customs administrations, as well as to ensure appropriate adjustment of regulations to the changing economic realities. The new regulations entered into

and customs administrations, as well as to ensure appropriate adjustment of regulations to the changing economic context. The new regulations entered into force on July 16 and 20, 2020, respectively. Some of the changes are presented below.

Changes made

Customs Definitions:

- in order to clarify which customs office must ensure that a risk analysis is carried out prior to the arrival of the goods on the basis of the information contained in the ENS, the definition of "customs office of first entry" has been amended;
- new concepts of *"express shipment"*, *"express carrier"* and *"actual value"* have been defined.

Authorizations and Customs Procedures:

- the possibility of applying for the destruction of the shipment in the customs declaration has been introduced. It will be possible to resolve this matter without applying the customs decisions system, at the time of declaration. This solution will be applicable to shipments with a value of up to EUR 150,000;
- it provides for the automatic application of anti-dumping and countervailing duties to goods placed under the inward processing procedure. Art. 86 sec. 3 UCC will apply without the need for an application by the declarant and will also cover processed products obtained from goods previously placed under the inward processing procedure;
- it was clarified that means of transport with total relief from import duty can be declared for temporary admission by the mere act of crossing the border of the customs territory. The same clarification applies to means of transport released for free circulation as returned goods.

Entry summary declaration (including ICS2) - the changes relate to, inter alia, to the requirements of the gradual introduction of the new ICS2 system, which will be divided into 3 versions. Differentiation of customs obligations depending on the version used will concern, among others:

- exemptions from the obligation to submit ENS for goods in postal items and for goods with a value not exceeding EUR 22. In addition, the conditions for exemptions depend on the type of transport in specific versions of the system;
- deadlines for the submission of ENS for air transport and system version are set;
- the obligation for persons other than the carrier to supply EN summary declaration data has been specified. Here too, responsibilities vary for different versions of the system;
- a new obligation has been established for postal operators and express carriers to provide the customs office of the first entry with the entry summary declaration data if they have not provided these data to the carriers.

Customs declarations (including supplementary):

- specifies that supplementary general declarations (including one simplified declaration and not being a periodic or summary declaration) should be submitted within ten days from the date of release of the goods;
- the possibility of obtaining an authorization to submit supplementary declarations within an extended period of up to 120 days from the release of the goods is introduced, provided that a simplified general declaration does not give rise to a customs debt.

Joint storage of Union and non-Union goods:

- it was clarified that the storage of Union and non-Union goods together in a place intended for customs warehousing should only be allowed if the goods share the same CN code, the same commercial quality and the same technical characteristics;
- it was decided that joint storage of goods subject to measures such as anti-dumping or countervailing duties should not be allowed, unless such goods became Union goods after being subject to the relevant anti-dumping or countervailing duties.

Electronic commerce (mail):

- in order to allow for the smooth export clearance of low value consignments by express carriers, thus avoiding bottlenecks at border customs offices, an authorization for the declaration of these consignments through any of the operations listed in Art. 141 DA (Operations recognized as customs declaration);
- from 1 January 2021, goods in postal items with a value not exceeding EUR 150 are to be declared by electronic customs declaration.

What does it mean for Entrepreneurs?

Importers and exporters should analyze the latest changes as they have the potential to modify how they operate.

Useful links

[Delegated Regulation \(DA\) 2015/2446 Implementing.](#)
[Regulation \(IR\) 2015/2447](#)

Post Brexit Customs Update**Upcoming changes after the Brexit transition period**

It should be expected that there will be significant changes in customs trading after the end of the Brexit transition period, i.e. after December 31, 2020.

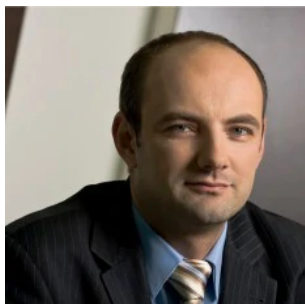
Negotiation talks between the European Union and Great Britain are underway. It is still unclear whether they will end with the signing of a contract regulating customs trade or not. In both cases, we will be dealing with significant changes in the customs trade after the end of the transition period.

If you have any questions related to Brexit and related legal changes or cooperation with foreign contractors in the field of customs, please contact Deloitte specialists.

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