COMMISSION OF THE EUROPEAN COMMUNITIES

Brussels, 14.08.2007

Draft

COMMISSION REGULATION (EC) No …/…

of […]

amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code

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THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code[1], and in particular Article 247 thereof,

Whereas:

(1) Commission Regulation (EEC) No 2454/93[2] currently lays down provisions on Single Authorisations involving customs administrations in more than one Member State only for customs procedures with economic impact and end-use.

(2) Considering the Lisbon strategy which aims at making the EU the most competitive economy in the world, it is crucial to create a modern and simplified environment with conditions for a real Internal Market where trade competitiveness will increase and distortion of competition between companies in different Member States is avoided. Single Authorisations for simplified procedures, as well as integrated Single Authorisation, allow operators to centralise and integrate accounting, logistics and distribution functions with consequent savings in administrative and transaction costs, and would be a genuine simplification. It is therefore appropriate to extend the provisions on Single Authorisations to the use of the simplified declaration and to the local clearance procedure.

(3) Accordingly, it is appropriate to merge the existing definitions of "Single Authorisation" relating to customs procedures with economic impact and end-use with those for the simplified declaration and the local clearance procedure, due to the fact that these procedures may be combined when used.

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[1] OJ L302, 19.10.1992, p. 1. Regulation as last amended by Regulation (EC) No 1791/2006 of the Council (OJ L363, 20.12.2006, p. 1).

[2] OJ L 253, 11.10.1993, p. 1. Regulation as last amended by Regulation (EC) No 214/2007 (OJ L 62, 1.3.2007, p. 6).

(4)   Regulation (EC) No 1875/2006[3] amending Regulation (EEC) No 2454/93 has laid down the particulars at least to be declared under the simplified declaration procedure or entered in the records under the local clearance procedure. Under Single Authorisations, these particulars are the maximum data that can be made available to a customs office in another Member State.

(5)   Regulation (EC) No 1875/2006 has laid down the rules for granting AEO certificates. As AEO certificates, and notably those for customs simplifications, will often be combined with Single Authorisations, it is appropriate to align the rules on the granting, suspension and revocation of both types of authorisation as much as possible, including the provisions on records allowing the appropriate audit of the procedure.

(6)   Regulation (EC) No 1875/2006 has introduced provisions allowing carriers, freight forwarders and customs agents who are holders of an AEO certificate to have easier access to customs simplifications. This includes the use of the simplified declaration and the local clearance procedure. It is appropriate to clarify that representatives can be granted an authorisation for the simplified declaration or the local clearance procedure, provided they fulfil certain conditions and criteria.

(7)   It is necessary to improve the application and authorisation procedure for Single Authorisations by reducing the time taken to exchange information and by developing common rules, to avoid delays in granting such authorisations.

(8)   The conditions and criteria for the granting of both national and Single Authorisations for the simplified declaration and the local clearance procedure should be identical in order to achieve harmonisation within the single market.

(9)   It is necessary to establish common rules for the amendment, suspension and revocation of authorisations for the simplified declaration and the local clearance procedure, to ensure common practice throughout the customs territory of the Community.

(10)   In order to achieve the objective of improving the application and authorisation procedures, it is necessary to introduce an electronic communication and database system for Single Authorisations, to be used for the information and communication process between the customs authorities and for information of the Commission and of economic operators. This system should be an extension of the information and communication system provided for the granting of AEO certificates.

(11)   The use of the simplified declaration and the local clearance procedure should, after a transitional period, only be allowed for economic operators lodging electronic declarations or notifications as required for a simple and paperless environment.

(12)   It should be clarified that a customs declaration can, with the approval of the customs authority or authorities involved in granting an authorisation, be lodged at

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[3] OJ L 360, 19.12.2006, p. 64.

a customs office different from the one where the goods are presented or will be presented or made available for control.

(13)   Annex 67 of Regulation (EEC) No 2454/93 contains a common application and authorisation form for customs procedures with economic impact and for end-use; this form is to be used both when one and when more than one customs administration is involved. It is appropriate to extend the use of Annex 67 to cases where an application is made for an authorisation to use the simplified declaration or the local clearance procedure, both at national level and when more than one customs administration is involved.

(14)   Regulation (EEC) No 2454/93 should therefore be amended accordingly.

(15)   The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EEC) No 2454/93 is amended as follows:

(1)   In Article 1 the following points 13, 14 and 15 are added:

    "13.   *Single Authorisation* means:

        an authorisation involving customs administrations in more than one Member State for one of the following procedures:

        –   the simplified declaration procedure pursuant to Article 76 (1) of the Code or

        –   the local clearance procedure pursuant to Article 76 (1) of the Code or

        –   customs procedures with economic impact pursuant to Article 84 (1)(b) of the Code, or

        –   end-use pursuant to Article 21(1) of the Code.

    14.   *Integrated Authorisation* means:

        an authorisation to use more than one of the procedures referred to in point 13; it may take the form of an integrated Single Authorisation where more than one customs administration is involved.

    15.   *Authorising customs authority* means:

        the customs authority who grants an authorisation."

(2)   In Article 201, the following paragraph 4 is added:

"3.   The customs authorities may allow the customs declaration to be lodged at a customs office different from the one where the goods are presented or will be presented or made available for control."

(3)   In Part I, Title IX, Chapter 1, the following heading is inserted before Article 253:

"SECTION 1

GENERAL"

(4)   In Article 253 the following paragraphs 4-8 are added:

"4.   Any person may apply for an authorisation for the simplified declaration or the local clearance procedure, to be granted to himself for his own use or for the use as a representative, provided satisfactory records and procedures are in place allowing the authorising customs authority to identify the persons represented and to perform appropriate customs controls.

Such application may also concern an integrated authorisation without prejudice to Article 64 of the Code.

5.   The use of the simplified declaration or the local clearance procedure is conditional on the provision of a guarantee for import duties and other charges.

6.   The holder of the authorisation shall comply with the conditions and criteria laid down in this Chapter and the obligations resulting from the authorisation, without prejudice to the obligations of the declarant, and the rules governing the incurrence of a customs debt.

7.   The holder of the authorisation shall inform the authorising customs authority of all factors arising after the authorisation is granted which may influence its continuation or content.

8.   A re-assessment of an authorisation for the simplified declaration or the local clearance procedure shall be carried out by the authorising customs authority in the following cases:

(a)   major changes to the relevant Community legislation;

(b)   reasonable indication that the relevant conditions are no longer met by the authorisation holder.

In the case of an authorisation for the simplified declaration or the local clearance procedure issued to an applicant established for less than three years, close monitoring shall take place during the first year after issue."

(5)   In Article 253a the following paragraph is added:

"The use of the simplified declaration or the local clearance procedure is conditional on the lodging of electronic summary and customs declarations and notifications."

(6)   In Part I, Title IX, Chapter 1, the following Section 2 is inserted after Article 253a:

"SECTION 2

GRANTING, SUSPENSION, REVOCATION OF AUTHORISATIONS FOR THE SIMPLIFIED DECLARATION OR THE LOCAL CLEARANCE PROCEDURE

Article 253b

1. Applications for authorisation of the simplified declaration or the local clearance procedure shall be made using the form set out in Annex 67 or the corresponding electronic format.

2. Where the authorising customs authority establishes that the application does not contain all the particulars required, it shall, within 30 calendar days of receipt of the application, ask the applicant to supply the relevant information, stating the grounds for its request.

3. The application shall not be accepted if:

    (a)   it does not comply with paragraph 1;

    (b)   it has not been submitted to the competent customs authorities;

    (c)   the applicant has been convicted of a serious criminal offence linked to the economic activity of the applicant;

    (d)   the applicant is subject to bankruptcy proceedings at the time of the submission of the application.

4. Before granting an authorisation for the simplified declaration or the local clearance procedure the customs authorities shall audit the applicant's records, unless the results of a previous audit can be used.

Article 253c

1. Authorisation for the simplified declaration procedure shall be granted provided that the conditions and criteria laid down in Article 14h, with the exception of point c, paragraph 1, in points (d), (e) and (g) of Article 14i and in Article 14j are fulfilled.

    Authorisation for the local clearance procedure shall be granted provided that the conditions and criteria laid down in Article 14h, with the exception of point c, paragraph 1, in Article 14i and in Article 14j are fulfilled.

    For the granting of the authorisations referred to in the first and second sub-paragraphs, the customs authorities shall apply Article 14a (2).

2. Where the applicant holds an AEO certificate referred to in point (a) or (c) of Article 14a (1), the conditions and criteria referred to in paragraph 1 of this Article are deemed to be fulfilled.

Article 253d

1.   An authorisation for the simplified declaration or the local clearance procedure shall be suspended by the authorising customs authority where:

   (a)   non-compliance with the conditions and criteria referred to in Article 253c(1) has been detected;

   (b)   the customs authorities have sufficient reason to believe that an act, which gives rise to criminal court proceedings and is linked to an infringement of the customs rules, has been perpetrated by the holder of the authorisation or another person referred to in points (a), (b) or (d) of Article 14h(1).

   However, in the case referred to in point (b) of the first subparagraph, the authorising customs authority may decide not to suspend an authorisation for the simplified declaration or the local clearance procedure if it considers an infringement to be of negligible importance in relation to the number or size of the customs related operations and not to create doubts concerning the good faith of the holder of the authorisation.

   Before taking a decision, the authorising customs authority shall communicate its findings to the holder of the authorisation. The holder of the authorisation shall be entitled to regularise the situation and/or express his point of view within thirty calendar days starting from the date of communication.

2.   If the holder of the authorisation does not regularise the situation referred to in point (a) of the first subparagraph of paragraph 1 within the period of thirty calendar days the authorising customs authority shall notify the holder of the authorisation that the authorisation for the simplified declaration or local clearance procedure is suspended for a period of thirty calendar days to enable the holder of the authorisation to take the required measures to regularise the situation.

3.   In the cases referred to in point (b) of the first subparagraph of paragraph 1, the authorising customs authority shall suspend the authorisation for the duration of the court proceedings. It shall notify the holder of the authorisation to that effect.

4.   Where the holder of the authorisation has been unable to regularise the situation within thirty calendar days but can provide evidence that the conditions can be met if the suspension period is extended, the authorising customs authority shall suspend the authorisation for the simplified declaration or the local clearance procedure for a further thirty calendar days.

5.   The suspension of an authorisation shall not affect any customs procedure already started before the date of suspension and not yet completed.

Article 253e

1. When the holder of the authorisation has, to the satisfaction of the authorising customs authority, taken the necessary measures to comply with the conditions and criteria that have to be met in the authorisation for the simplified declaration or the local clearance procedure, the authorising customs authority shall withdraw the suspension and inform the holder of the authorisation. The suspension may be withdrawn before the expiry of the time limit laid down in Article 253d (2) or (4).

2. If the holder of the authorisation fails to take the necessary measures within the suspension period provided for in Article 253d (2) or (4), Article 253g shall apply.

Article 253f

1. Where a holder of an authorisation is temporarily unable to meet any of the conditions and criteria laid down for an authorisation for the simplified declaration or the local clearance procedure, he may request a suspension of the authorisation. In such case, the holder of an authorisation shall notify the authorising customs authority, specifying the date when he will be able to meet the conditions and criteria again. He shall also notify the authorising customs authority of any planned measures and their timescale.

2. If the holder of the authorisation fails to regularise the situation within the period set out in his notification, the authorising customs authority may grant a reasonable extension, provided that the holder of the authorisation has acted in good faith.

Article 253g

1. Without prejudice to Article 9 of the Code and Article 4 of this Regulation, an authorisation for the simplified declaration or local clearance procedure shall be revoked by the authorising customs authority in the following cases:

    (a) where the holder of the authorisation fails to regularise the situation referred to in Articles 253d (2) and 253f (1);

    (b) where serious or repeated infringements related to the customs rules have been committed by the holder of the authorisation or other persons referred to in points (a), (b) or (d) of Article 14h(1) and there is no further right of appeal;

    (c) upon request of the holder of the authorisation.

    However, in the case referred to in point (b) of the first subparagraph, the authorising customs authority may decide not to revoke the authorisation for the simplified declaration or the local clearance procedure if it considers the infringements to be of negligible importance in relation to the number or size of

the customs related operations and not to create doubts concerning the good faith of the holder of the authorisation.

(7)   After Article 253g, the following Chapter 1A is inserted:

CHAPTER 1A

SINGLE AUTHORISATION FOR THE SIMPLIFIED DECLARATION OR THE LOCAL CLEARANCE PROCEDURE

SECTION 1

APPLICATION PROCEDURE

Article 253h

1.   The application for a Single Authorisation for the simplified declaration or the local clearance procedure shall be submitted to one of the customs authorities referred to in Article 14d (1) and (2).

However, where the authorisation for the simplified declaration or the local clearance procedure is requested in the context of, or following, an application for a Single Authorisation for end-use or for a customs procedure with economic impact, Article 292 (5) and (6) or Articles 500 and 501 shall apply.

2.   If a part of the relevant records and documentation is kept in a Member State other than the Member State of application, the applicant shall duly complete boxes 5a, 5b and 7 of the application form set out in Annex 67.

3.   The applicant shall provide a readily accessible central point or nominate a contact person within the administration of the applicant in the Member State of application, in order to make available to the customs authorities all of the information necessary for proving compliance with the requirements for granting the Single Authorisation.

4.   Applicants shall, to the extent possible, submit necessary data to the customs authorities by electronic means.

Article 253i

1.   Member States shall communicate to the Commission a list of the customs authorities referred to in Article 253h (1), to which applications have to be made and any subsequent changes thereto. The Commission shall make such information available on the Internet. These authorities shall act as the authorising customs authorities of Single Authorisations for the simplified declaration and the local clearance procedure.

2.　　Member States shall nominate a central office responsible for the information exchange between Member States and between Member States and the Commission, and shall communicate that office to the Commission.

SECTION 2

ISSUING PROCEDURE

Article 253j

1.　　Where a Single Authorisation for the simplified declaration or the local clearance procedure is applied for, the authorising customs authority shall make available to the other customs authorities concerned the following information:

(a) the application;

(b) the draft authorisation;

(c) all necessary information for granting the authorisation.

It shall be made available using the communication system referred to in Article 253m once this system is available.

2.　　The information referred to in points a), b) and c) of paragraph 1 shall be made available by the authorising customs authority within the following time-limits:

(a)　30 calendar days, if the applicant has been previously granted the simplified declaration or the local clearance procedure or an AEO certificate referred to in point (a) or (c) of Article 14a (1);

(b)　90 calendar days in the other cases.

Where the authorising customs authority is unable to meet those time-limits, it may extend them by 30 calendar days. In such cases, the authorising customs authority shall, before the expiry of those time-limits, inform the applicant of the reasons for the extension.

The time-limit shall run from the date on which the authorising customs authority receives all the necessary information referred to in points a), b) and c) of paragraph 1. The authorising customs authority shall inform the applicant that the application has been accepted and the date from which the time-limit will run.

3.　　Until 31 December 2009, the maximum periods of 60 or 120 calendar days provided for in the second subparagraph of paragraph 2 shall be extended to 120 or 240 calendar days respectively.

Article 253k

1.   The authorising customs authority of the Member State where the application has been made and the customs authorities of the other Member States involved in the Single Authorisation applied for shall co-operate in the setting up of the operational and reporting requirements, including a control plan for the supervision of the customs procedure operated under the Single Authorisation. However the data to be exchanged for the purposes of the customs procedure(s) between the customs authorities concerned shall not exceed those laid down in Annex 30A.

2.   The customs authorities of the other Member States concerned by the Single authorisation applied for shall notify to the authorising customs authority any objections within thirty calendar days of the date on which the draft authorisation was received. If additional time is needed for this notification, the authorising customs authority shall be informed as soon as possible and in any event within this time-limit. This additional time-limit may be extended by no more than 30 calendar days. In this case the authorising customs authority shall communicate the extension of the time-limit to the applicant.

      Where objections are notified and no agreement between the customs authorities is reached within that period, the application shall be rejected to the extent to which objections were raised.

      If the customs authority consulted fails to respond within the time-limit(s) laid down in the first sub-paragraph, the authorising customs authority may assume at the responsibility of the customs authority consulted, that no objections exist with regard to issuing such authorisation.

3.   Before the partial or complete rejection of an application, the authorising customs authority shall communicate the reasons for which they intend to base their decision to the applicant, who shall be given the opportunity to express his point of view within thirty calendar days from the date on which the communication was made.

Article 253l

1.   Where a Single Authorisation is applied for by an applicant who holds a AEO certificate referred to in point (a) or (c) of Article 14a (1), the authorisation shall be granted when the necessary exchange of information has been arranged between:

      (a) the applicant and the authorising customs authority ;

      (b) the authorising authority and the other customs authorities concerned by the Single Authorisation applied for.

      In cases where the applicant does not hold an AEO certificate referred to in point (a) or (c) of Article 14a (1), the authorisation shall be granted where the authorising customs authority is satisfied that the applicant will be able to meet the conditions and criteria for the authorisation laid down or referred to in

Articles 253, 253a and 253c, and when the necessary exchange of information referred to in the first sub-paragraph of this Article has been arranged.

2. The authorising customs authority shall, after receiving consent or no reasoned objections from the other customs authorities concerned, issue the authorisation in accordance with the authorisation form laid down in Annex 67, within 30 calendar days following the expiry of the periods laid down in Article 253j (2) or (3).

The authorising customs authority shall make the authorisation available to the customs authorities in the participating Member States, using the information and communication system referred to in Article 253m once it is available.

3. Single Authorisations for the simplified declaration and the local clearance procedure shall be recognised in all Member States detailed in box 10 or box 11, or in both of them, of the authorisation as applicable.

SECTION 3

INFORMATION EXCHANGE

Article 253m

1. An electronic information and communication system, defined by the Commission and the customs authorities in agreement with each other, shall be used for the information and communication process between the customs authorities and for information of the Commission and of the economic operators. The information of the economic operators shall be limited to the non confidential data defined in Title II, point 16, of the Explanatory Notes to the application form for simplified procedures set out in Annex 67.

2. The Commission and the customs authorities shall, using the system referred to in paragraph 1, exchange, store, and have access to the following information:

   (a)   the data of the applications;

   (b)   the information required for the issuing process;

   (c)   the Single Authorisations issued for the procedures referred to in Article 1(13) and 1(14) and, where applicable, their amendment, suspension and revocation;

   (d)   the results of a re-assessment in accordance with Article 253 (8).

   The list of Single Authorisations for the simplified declaration and the local clearance procedure, as well as the non-confidential data defined in Title II, point 16, of the Explanatory Notes to the application form for simplified procedures set out in Annex 67 may be disclosed to the public via the Internet with prior agreement of the authorisation holder. The list shall be updated."

(8)   In Article 260(1) the words 'The declarant' are replaced by 'An applicant'.

(9)   Article 261 is replaced by the following:

"Article 261

1. Authorisation to use the simplified declaration procedure shall be granted to the
    applicant if the conditions and criteria referred to in Articles 253, 253a, and 253c
    are fulfilled.

2. Where the applicant holds an AEO certificate referred to in point (a) or (c) of
    Article 14a (1), the authorising customs authority shall grant the authorisation when
    the necessary exchange of information has been arranged between the applicant and
    the authorising customs authority. All the conditions and criteria referred to in
    paragraph 1 of this Article shall be deemed to be met."

(10)   Article 264 is replaced by the following:

"*Article 264*

1. Authorisation to use the local clearance procedure shall be granted to the applicant
    if the conditions and criteria referred to in Articles 253, 253a and 253c are fulfilled.

2. Where the applicant holds an AEO certificate referred to in point (a) or (c) of
    Article 14a(1), the authorising customs authority shall grant the authorisation when
    the necessary exchange of information has been arranged between the applicant and
    the authorising customs authority. All the conditions and criteria referred to in
    paragraph 1 of this Article shall be deemed to be met."

(11)   Article 265 is deleted.

(12)   In Article 269, paragraph 1 is replaced by the following:

"1. Authorisation to use the simplified declaration procedure shall be granted to the
    applicant in accordance with the conditions and criteria and in the manner laid down
    in Articles 253, 253a and 253c and 270."

(13)   Article 270 is amended as follows:

(a)   paragraphs 2, 3 and 4 are deleted;

(b)   paragraph 5 is replaced by the following:

"5.   Where the applicant holds an AEO certificate referred to in point (a) or
(c) of Article 14a (1), the authorising customs authority shall grant the
authorisation when the necessary exchange of information has been arranged
between the applicant and the authorising customs authority. All conditions
and criteria referred to in paragraph 1 of this Article shall be deemed to be
met."

(14)   In Article 282, paragraph 1 is replaced by the following:

"1.   Authorisation to use the simplified declaration procedure shall be granted to the applicant if the conditions and criteria referred to in Articles 261 and 262 applied *mutatis mutandis* are fulfilled."

(15)   Article 288 is deleted.

(16)   In Article 291(2), point (a) is deleted.

(17)   In Article 496, point (c) is deleted.

(18)   In Annex 30A, Point 1. Introductory Notes to the tables, Note 5 Simplified procedures, point 5.1, the figure "288" is deleted.

(19)   Annex 67 - Application and Authorisation Forms - is amended as follows:

   (a)   In the second line of the heading, between the word "Articles" and "292", the numbers "253b" and "253h" are inserted.

   (b)   After the General Remarks and before the form "Application for Authorisation to use a customs procedure with economic impact/end-use", the forms and the Explanatory Notes set out in the Annex to this Regulation are inserted.

   (c)   After the form "Authorisation to use outward processing, continuation form", the heading Explanatory Notes is amended as follows:

   "EXPLANATORY NOTES TO THE FORM FOR CUSTOMS PROCEDURES WITH ECONOMIC IMPACT AND END-USE".

Article 2

By 1 January 2011 customs authorities shall re-assess authorisations granted before the entry into force of this Regulation in accordance with Article 253(8), and issue new authorisations in accordance with this Regulation.

Article 3

This Regulation shall enter into force on the seventh day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2008.

However, point (5), point (7) in so far as it relates to Article 253m, and points (14) and (17) shall apply from 1 January 2011.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, […]

For the Commission
[…]
Member of the Commission

ANNEX

Application for authorisation to use simplified procedures

1. Applicant	Non-Confidential	Reserved for customs purposes

1.a. Trader's Identification number	1.b. Reference number

1.c. Contact information

1.d. Lodgement of the declarations
- ☐ in own name and on own behalf
- ☐ as direct representative
- ☐ as indirect representative

2. Simplified Procedure
Non-Confidential

a. ☐ Local clearance procedure

☐ Import
- ☐ free circulation
- ☐ customs warehousing
- ☐ inward processing
- ☐ temporary admission
- ☐ free circulation for end use
- ☐ processing under customs control

☐ Export
- ☐ exportation
- ☐ re-exportation
- ☐ exportation for outward processing

b. ☐ Simplified declaration procedure

☐ Import
- ☐ free circulation
- ☐ customs warehousing
- ☐ inward processing
- ☐ temporary admission
- ☐ free circulation for end use
- ☐ processing under customs control

☐ Export
- ☐ exportation
- ☐ re-exportation
- ☐ exportation for outward processing

3. Type of authorisation (to insert the code): ☐

4.a. Authorised economic operator (AEO)
- ☐ YES   No. _____
- ☐ NO

4.b. authorisation(s) for customs procedures for which simplified procedures will be used

Type	Reference number	Expiry date

5. Main accounts

5.a. Place where main accounts are held

5.b. Type of main account

6. Continuation forms

Original

7. Records for the procedure
7.a. Place where the records are held
7.b. Type of records
7.c. Other relevant information

8. Type of goods

8.a. CN-Code / Chapter of the CN	Description
8.b. Estimated total quantity	8.c. Estimated number of transactions
8.d. Estimated total customs value	8.e. Average of duty amount

8.f. Exchange rate

☐   I apply to use a single rate of exchange, as applicable on the 1st day of the period covered by the declaration, in accordance with article 172 CCIP.

9. Customs procedure   Non-Confidential

10. Authorised locations of goods / Customs office (local clearance procedure)

a. MS	b. Location (Name and address)	c. local customs office (Name and address)

11. Customs offices of import (simplified declaration)

a. MS	b. Customs office (Name and address)

12. Companies included in the Single Authorisation   Non-Confidential

a. MS	b. Company (Name and address)

13. Supervising office (if applicable)

14. Type of simplified declaration
☐ Single administrative document (SAD)
☐ Electronic declaration
☐ commercial or other administrative document
to be specified:

15. Additional information / conditions

16. I consent to the exchange of any information with the customs authorities of any other Member State involved and the Commission.

☐ I consent to allow access to the general public to the non-confidential data set out in this application.

☐ I do not consent to allow access to the general public to the non-confidential data set out in this application.

Place and date   **Signature and name**

Original

7. Records for the procedure
7.a. Place where the records are held
7.b. Type of records
7.c. Other relevant information

8. Type of goods	
8.a. CN-Code / Chapter of the CN	Description
8.b. Estimated total quantity	8.c. Estimated number of transactions
8.d. Estimated total amount	

9. Customs procedure	Non-Confidential

10. Authorised locations of goods / Customs office (local clearance procedure)

a. MS	b. Location (Name and address)	c. local customs office (Name and address)

11. Customs offices of export (simplified declaration)

a. MS	b. Customs office (Name and address)

12. Name and address of companies included in the Single Authorisation   Non-Confidential

a. MS	b. Company (Name and address)

13. Supervising office (if applicable)

14. Type of simplified declaration

☐ Single administrative document (SAD)

☐ Electronic declaration

☐ commercial or other administrative document

to be specified:

15. Additional information / conditions

16. I consent to the exchange of any information with the customs authorities of any other Member State involved and the Commission.

☐ I consent to allow access to the general public to the non-confidential data set out in this application.

☐ I do not consent to allow access to the general public to the non-confidential data set out in this application.

Place and date   **Signature and name**

Authorisation to use simplified procedures

1. Holder of authorisation	
	....
	Authorisation number
	Issuing authority
No.:	

1.a. This decision refers to your application of	....
Ref. no.:	

1.b. The holder of this authorisation is acting ☐ in own name and on own behalf

    ☐ as direct representative   ☐ as indirect representative

2. Simplified Procedure

a. ☐ Local clearance procedure

    ☐ Import
- ☐ free circulation
- ☐ customs warehousing
- ☐ inward processing
- ☐ temporary admission
- ☐ free circulation for end use
- ☐ processing under customs control

    ☐ Export
- ☐ exportation
- ☐ re-exportation
- ☐ exportation for outward processing

b. ☐ Simplified declaration procedure

    ☐ Import
- ☐ free circulation
- ☐ customs warehousing
- ☐ inward processing
- ☐ temporary admission
- ☐ free circulation for end use
- ☐ processing under customs control

    ☐ Export
- ☐ exportation
- ☐ re-exportation
- ☐ exportation for outward processing

3. Type of authorisation (to insert the code): ☐

4. Type and reference of the authorisation(s) for which the simplified procedure(s) will be used

Type	Reference no.

5. Main accounts

5.a. Place where main accounts are held

5.b. Type of main account

6. Continuation forms

Authorisation to use simplified procedures

Continuation form - IMPORT

Original

7. Records for the procedure
7.a. Place where the records are held
7.b. Type of records

8. Type of goods

8.a. CN-Code / Chapter of the CN	Description

8.b. Estimated total quantity	8.c. Estimated number of transactions

8.d. Estimated total customs value	8.e. Average of duty amount

8.f. Exchange rate

☐ The invoice amounts expressed in foreign currencies have to be converted using the exchange rate applicable on the 1st day of the period covered by the declaration.

9. Customs procedure

10. Authorised locations of goods / Customs office (local clearance procedure)

a. MS	b. Location (Name and address)	c. local customs office (Name and address)

11. Customs offices of import (simplified declaration)

a. MS	b. Customs office (Name and address)

12. Companies included in the Single Authorisation

a. MS	b. Company (Name and address)

13. Supervising office

14. Type of simplified declaration

☐ Single administrative document (SAD)

☐ Electronic declaration

☐ commercial or other administrative document

to be specified: [   ]

15. Additional information / conditions

16. I consent to the exchange of any information with the customs authorities of any other Member State involved and the Commission.

☐ I consent to publication of the non-confidential data set out in this application.

☐ I do not consent to publication of the non-confidential data set out in this application.

Place and date   **Signature and name**

....
Authorisation number

Original

7. Records for the procedure
7.a. Place where the records are held
7.b. Type of records

8. Type of goods

8.a. CN-Code / Chapter of the CN	Description

8.b. Estimated total quantity	8.c. Estimated number of transactions

8.d. Estimated total amount

9. Customs procedure

10. Authorised locations of goods / Customs office (local clearance procedure)

a. MS	b. Location (Name and address)	c. local customs office (Name and address)

11. Customs offices of export (simplified declaration)

a. MS	b. Customs office (Name and address)

12. Name and address of companies included in the Single Authorisation

a. MS	b. Company (Name and address)

13. Supervising office

14. Type of simplified declaration

☐ Single administrative document (SAD)

☐ Electronic declaration

☐ commercial or other administrative document

to be specified:

15. Additional information / conditions

16. I consent to the exchange of any information with the customs authorities of any other Member State involved and the Commission.

☐ I consent to publication of the non-confidential data set out in this application.

☐ I do not consent to publication of the non-confidential data set out in this application.

Place and date   **Signature and name**

EXPLANOTARY NOTES TO THE APPLICATION FORMS FOR

SIMPLIFIED PROCEDURES

Title 1

Particulars to be entered in the various boxes of the application form

General remark:

If necessary the requested information can be presented in a separate annex to the application form, referring to the box of the form concerned.

Member States may require additional information.

1.   Enter full name and address of the applicant. The applicant is the person to whom the authorisation will be issued.

1.a   Enter the Trader Identification number.

1.b   Enter, if applicable, any internal reference number, to refer to this application in the authorisation.

1.c   Enter the relevant contact information (contact person, contact address, phone number, fax number, e-mail address)

1.d   Indicate the type of representation for lodgement of a declaration by inserting a "X" in the appropriate box.

2.   Indicate which type of simplified procedure (local clearance and/or simplified declaration) and which customs procedure (for import and/or export) is applied for by inserting an "X" in the appropriate box.

2.a and b. Regarding inward processing procedure, enter the code 1 for the suspension system and code 2 for the drawback system.

         Regarding re-exportation, simplified procedures will be applied for where a customs declaration is required.

3.   Enter the relevant code:

    1   first application for an authorisation other than a Single Authorisation.

    2   application for modified or renewed authorisation (also indicate the appropriate authorisation number).

3 first application for a Single Authorisation.

4.a Indicate if the status of authorised economic operator is certified; if "YES", enter the corresponding number.

4.b Enter the type, reference and - if applicable - the expiry date of the relevant authorisation(s) for which the applied simplified procedure(s) will be used; in case authorisation(s) is/are just applied for, enter the type of applied authorisation(s) and the date of application

For the type of authorisation enter one of the following codes

Code   authorised procedure

1 Customs Warehouse Procedure

2 Inward Processing Relief

3 Temporary Admission

4 End Use

5 Processing under Customs Control

6 Outward Processing Relief

5. Information on main accounts.
   - commercial, fiscal or other accounting material

5.a Enter the full address of the location where the main accounts are held.

5.b Enter the type of accounts (electronic or paper-based, and type of system and software in use).

6. Enter the number of continuation forms attached to this application.

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Title II

Particulars to be entered in the various boxes of the continuation form for

Import and Export

</div>

7. Information on records (customs related accounts).

7.a Enter full address of the location where the records are held.

7.b   Enter the type of records (electronic or paper-based, and type of system and software in use).

7.c   Enter, if applicable, other relevant information regarding to the records.

8.   Information about type of goods and transactions.

8.a   Enter, if applicable, the relevant CN-Code; otherwise enter at least the chapters of CN and the description of the goods.

8.b-e   Enter the relevant information on a monthly basis.

8.f.   At import, the applicant has the possibility to indicate that he wants to use the exchange rate valid on the first day of the declaration period, in accordance with Article 172.

        Insert an "X" in the appropriate box, if this is requested:

9.   Enter the relevant codes for the customs procedure as set out in Annex 38 (e.g. code 40 for release for free circulation and home use)

10.   Information on authorised locations of goods and responsible customs office.

10.a   For the local clearance procedure enter the participating Member State, using the country code (ISO alpha 2), in which the location of the goods mentioned in box 10.b are situated.

10.b   For the local clearance procedure enter the full address of the location of the goods.

10.c   Enter the full name, address and contact information of the local customs office responsible for the location of goods mentioned in box 10.b.

11.   Enter the full name, address and contact information of the relevant customs offices where the simplified declaration is to be lodged.

12.   Enter, if applicable, the relevant information on the companies included in the Single Authorisation who act on behalf of the holder of the Single Authorisation.

12.a   Enter the participating Member State, using the country code (ISO alpha 2).

12.b   Enter full name and address of the company who act on behalf of the holder of the Single Authorisation in the Member State mentioned in box 12.a.

13.   Enter, if applicable, the full name, address and contact information of the supervising office.

14.   Indicate, by inserting an "X" in the appropriate box, the type of simplified declaration; in case of using commercial or other administrative documents, the type of documents in use must be specified.

15.   Enter, if applicable, additional information or conditions which may be relevant for the simplified procedure concerned.

16.   At the time of application for the Single Authorisation, the applicant

- shall consent to the exchange of any information with the customs authorities of any other Member State and the Commission;

- may consent to publication of the non-confidential data to the public via the internet by inserting an "X" in the appropriate box.

Non-confidential data accessible to the wider public

The access to wider public shall provide the following data (with reference to the box number in the application form):

– Name and address of the holder of the Single Authorisation for simplified procedures (box 1.);

– Authorisation number (allocated by the customs authority);

– The procedure(s) code as set out in Annex 38 (box 9.);

– Indication whether the simplified procedure have been granted for import or export (box 2.a or 2.b);

– The ISO alpha-2 country code of the Member States involved as referred to in Annex 38 (box 10.a);

– Name and address of companies included in the Single Authorisation who act on behalf of the holder of the Single Authorisation (box 12.b).