



Customs Flash Belgium

Delegated and Implementing Act of the UCC published

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Official publication of the Delegated and the Implementing Act of the UCC in the Official Journal of the European Union

On 29 December 2015, the Implementing Act adopted by the Commission on 24 November 2015, and the Delegated Act adopted by the Commission on 28 July 2015, were published in the Official Journal of the European Union ([L343](#)). Their entry into force is scheduled for 18 January 2016, the 20th day following publication date. However, the provisions of both regulations will only apply as from 1 May 2016 to enable the full application of the Union Customs Code (UCC).

Next to many changes in other domains, the UCC will implement changes to the IT environment to support its application. The Work Programme for the Union Customs Code stipulated that the complete deployment of all electronic systems, as required by the UCC, will take place no later than 31 December 2020. In order to ensure a smooth transition to a fully electronic environment for traders and Member States, while still ensuring the customs procedure's functioning and uninterrupted trade flows, the European Commission adopted the so-called Transitional Delegated Act (TDA) on 17 December 2015. This act lays down rules for, amongst others, the use of existing systems or the use of paper-forms in the absence of certain IT systems. The TDA must still be adopted by the European Parliament as well as the Council and its publication can be expected by February/March 2016.

What does it mean for you?

With the publication of these delegating and implementing acts, all legal provisions are now final and can be evaluated in view of possible adaptations to daily business processes and operations.

What to do?

The existing (customs) processes and procedures must be evaluated in light of the new legal provisions and actions must be undertaken where necessary.

Deloitte's Customs and Global Trade (CGT) team is readily available to assist with the monitoring of necessary actions and further steps to be taken.

Contacts

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