



## Customs Flash Belgium

## Delegated and Implementing Act of the UCC published

A wealth of tax information  
within your fingers' reach  
Discover Deloitte's apps



Belgium app



Global tax app

### 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

If you have any questions concerning the items in this alert, please contact your usual tax consultant at our Deloitte office in Belgium or:

- Fernand Rutten, [frutten@deloitte.com](mailto:frutten@deloitte.com), + 32 2 600 66 06
- Nick Moris, [nmoris@deloitte.com](mailto:nmoris@deloitte.com), + 32 2 600 66 03
- Julien Pauwels, [jpauwels@deloitte.com](mailto:jpauwels@deloitte.com), +32 2 600 66 25
- Tom Verbrugge, [tverbrugge@deloitte.com](mailto:tverbrugge@deloitte.com), + 32 2 600 66 20
- Klaas Winters, [klwinters@deloitte.nl](mailto:klwinters@deloitte.nl), +31 (0)88 288 2125
- Johan Hollebeek, [jhollebeek@deloitte.nl](mailto:jhollebeek@deloitte.nl), +31 (0)88 288 1992

For general inquiries, please contact:

[bedeloittetax@deloitte.com](mailto:bedeloittetax@deloitte.com), + 32 2 600 60 00

Be sure to visit us at our website: <http://www.deloitte.com/be/tax>



### Deloitte Belgium

Berkenlaan 8A, 8B, 8C  
1831 Diegem  
Belgium

### Deloitte Netherlands

Wilhelminakade 1  
3072 AP Rotterdam  
Netherlands

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) for a more detailed description of DTTL and its member firms.

Deloitte provides audit, tax, consulting, and financial advisory services to public and private clients spanning multiple industries. With a globally connected network of member firms in more than 150 countries and territories, Deloitte brings world-class capabilities and high-quality service to clients, delivering the insights they need to address their most complex business challenges. Deloitte's more than 200,000 professionals are committed to becoming the standard of excellence.

This communication contains general information only, and none of Deloitte Touche Tohmatsu Limited, its member firms, or their related entities (collectively, the "Deloitte Network") is, by means of this communication, rendering professional advice or services. No entity in the Deloitte network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

[Subscribe](#) | [Unsubscribe](#)

© 2016. For information, contact Deloitte Belgium or Deloitte Netherlands.