



## Customs Flash Belgium

### Union Customs Code, what can we expect? (part II)



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In earlier Customs Flashes, various changes following the Union Customs Code (UCC) and its draft implementing acts (IA) and delegating acts (DA) were addressed, such as the expected changes regarding the so-called 'first sale for export' rule, the Binding Tariff Information (BTI) and the rules of origin, the rules on non-preferential origin in particular. Currently, discussions on the DA and IA are still ongoing. Nevertheless, the Customs and Global Trade team would like to underline the most important changes that could be expected, in view of allowing a better understanding and, to the possible extent, anticipation of those changes' impact on businesses.

#### What does it mean for you?

In addition to the aforementioned changes, the UCC brings more changes for business, some likely to have more impact on operations than others.

In summary, the main changes expected are:

- *Authorised economic operator* – becomes mandatory for using certain customs simplifications, such as waiver of presenting the goods under local clearance;
- *Binding Tariff Information* – becomes binding for both business and authorities and will be valid for 3 years instead of 6 years;
- *Rules of origin* – the WTO List Rules will be included for certain goods in order to try and provide objective non-preferential rules of origin;
- *Customs valuation* – the use of the first sale for export will no longer be possible and less strict criteria will apply to include royalty payments in the customs value;
- *Customs debt* – the range of debtors will change;
- *Filing declarations* – centralised clearance is introduced and only 2 simplified customs declarations will remain;
- *Special procedures* – the IP drawback system is abandoned together with the intention of re-exportation;
- *Export* – the definition of 'exporter' is changed in an attempt to identify the exporter more easily.

#### What to do?

Considering the various changes that the UCC and its acts will bring, companies may already want to start looking into the UCC and its draft IA and DA in order to determine its impact and what changes may need to be made to business (processes). Deloitte's Customs and Global Trade team is happy to assist in such a review or discuss possible impacts.

The team will of course continue to monitor the progress closely and provide updates on developments. More detailed information on the aforementioned topics can be found in [this article](#) published by Deloitte.

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