



Global Trade Alert Europe

Union Customs Code: The “Entry in the Declarant’s Records” authorisation

Introduction

With the Union Customs Code’s (UCC) entry into force on 1 May 2016, requests for the “local clearance” (*Domiciliëringsprocedure / Procédure de domiciliation*) authorisation can no longer be introduced. Current authorisations remain valid until (1) their revision by the Belgian Customs authorities, ultimately by May 2019, or (2) are converted into ‘preliminary EIDR authorisations’ by the competent Customs authority before that date.

Instead, the UCC introduced (through article 182, §1) the concept of ‘Entry in the Declarant’s Records’ (EIDR).

On 22 December 2017, the Belgian Customs authorities had already published a Circular Letter (2017/C/89) covering this topic and a number of practical implications.

Background

Article 182, §1 UCC states that the Customs authorities may, upon application, authorise a person to lodge a customs declaration, including a simplified declaration in the form of an entry in the declarant’s records; provided that the particulars of that declaration are at the customs authorities’ disposal in the declarant’s electronic system when the customs

declaration, in the form of an entry in the declarant's records, is lodged.

In principle, the declarant will need to lodge a supplementary declaration within a specific time-limit. Such supplementary declaration may be of a general, periodic or recapitulative character (art. 167 UCC).

The customs declaration is deemed to have been accepted upon the goods' entry into records (art.182, §2 UCC). At that moment, the goods can be released (unless a selection for physical verification has occurred).

In addition, the customs authorities can waive the obligation for goods to be presented (art. 182, §3 UCC). This has to be interpreted as the waiver from notifying Customs of the entry into records. In order to benefit from this important facilitation, the applicant needs to be an authorised economic operator for customs simplifications (AEO-C), among other requirements.

The new facilitation provided by EIDR can be accepted for the following customs procedures (limitations and/or additional conditions can apply for some procedures):

- Release for free circulation
- Customs warehousing
- Temporary admission
- End-use
- Inward processing
- Outward processing
- Export and re-export

What does it mean for you?

For companies that have so far applied the local clearance procedure in Belgium, it will be crucial from both a customs and logistics perspective to apply for an 'EIDR' authorisation.

EIDR will (continue to) allow goods to be released for the relevant customs procedure(s), without these goods' physical presentation at the competent Customs office.

It is important to keep in mind that EIDR authorisations will need to contain the modalities that companies aim to use, such as:

- The use of the 'periodic or recapitulative' supplementary declaration (i.e. *Globalisatie / Globalisation*)
- The waiver of the notification to Customs

The possibility to benefit from the waiver from notifying Customs is subject to a range of conditions, as mentioned in article 182, §3 UCC. One of these conditions is the aforementioned AEO-C authorisation. In other words, these conditions will be much stricter in the future.

What to do?

Before applying for EIDR, Deloitte recommends that companies determine the customs simplifications from which they aim to (continue to) benefit, and to verify the conditions

required to obtain EIDR authorisation (i.e. FIT-GAP analysis). Customs agents/representatives should imperatively be included in the discussion, as EIDR may affect the way parties act in the customs declaration process.

Should companies not apply for an EIDR authorisation for one or more customs procedures, alternative solutions are available, such as the 'approved location' (*Goedgekeurde plaats / Lieu agréé*) or 'designated location' (*Aangewezen plaats / Lieu désigné*) authorisations.

Deloitte's Global Trade Advisory team is readily available to provide any assistance or more information regarding the above.

Contacts

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