

Amendment of the UCC-IA

Major changes and their implications for business

Introduction

The European Commission has issued Implementing Regulation (EU) 2017/989, dated 8 June 2017, to amend the Union Customs Code Implementing Act ('UCC-IA'), Regulation (EU) 2015/2447. Some of the major changes are as follows:

- Long-term supplier's declarations
- Registration of exporters outside the framework of the Generalised System of Preferences (GSP) scheme of the Union
- Formalities on exit of excise goods.

There are other amendments that may also be of interest, however, this message focuses on the most significant changes. If you would like to discuss the amendments in more detail, please contact us.

Long-term supplier's declarations

This provision is amended in order to introduce the possibility that a single long-term supplier's declaration covers both goods that have already been supplied by the date of issue of the declaration and goods that will be supplied afterwards. The amendments provide that a long-term supplier's declaration must state the following three dates:

- The date on which the declaration is made (**date of issue**).
- The date of commencement of the period (**start date**), which may not be more than 12 months before or more than 6 months after the date of issue.
- The maximum period covered by a declaration (**end date**), which may not be more than 24 months after the start date.

As a result of the above changes, the templates (texts) for long-term supplier's declarations, in Annex 22-16 and 22-18 of Implementing Regulation (EU) 2015/2447, were also changed.

Registration of exporters outside the framework of the GSP scheme of the Union

Article 68 of Implementing Regulation (EU) 2015/2447 has been amended to make clear that, in the context of preferential arrangements with a third country where the Registered Exporter (REX) system is applied, exporters completing documents on the origin of consignments over EUR 6,000 are to be registered exporters, unless the relevant preferential arrangement states a different value threshold. However, an EU-based exporter may, until registered in the REX system and in any case no later than 31 December 2017, continue to use the approved exporter number on documents of origin, without the need for a signature, for free trade agreements with third countries where otherwise the exporter would need to be registered.

Formalities on exit of excise goods

Article 329(8) of Implementing Regulation (EU) 2015/2447 is to be deleted. The Article provides for certain exceptions from the general rule determining the customs office of exit for the export of goods that are subsequently placed under a transit procedure. Accordingly, the 'standard' rules apply to determine the customs office of exit for the export of excise goods under duty suspension. This should lead to more control over the discharge procedure.

What does this mean for you?

Exporters should use the updated wordings of the long-term supplier's declarations in Annex 22-16 and 22-18 of the Implementing Regulation (EU) 2015/2447.

We would recommend that exporters (including re-consignors) participating in preferential trade under the GSP prepare for registration under the REX system. For EU-based exporters it will become mandatory from 1 January 2018.

Do you have any questions concerning the items in this publication? Please contact your usual tax consultant at Deloitte or the contacts below.

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