



Global Trade Advisory Alert

European Commission Amends UCC Delegated Act

On [30 July](#) and [13 August 2018](#), the European Commission (EC) published amendments and corrections to the Union Customs Code Delegated Act (UCC-DA). The amendments modify several provisions of the UCC-DA that have proven to be difficult to apply in practice, and they aim to better align the rules and regulations with economic reality.

The Union Customs Code, which entered into effect on 1 May 2016, introduced fundamental and substantive changes to the customs rules in the EU that aim to adapt the rules to modern business practices. These rules affect any company importing or exporting to/from the EU.

The most important change to the UCC-DA relates to the new definition of exporter, which we addressed in the [Global Trade Advisory Alert of 2 August 2018](#). Other changes include the following:

- The definition of a registered exporter is clarified;

- Customs authorities may derogate from the requirement to electronic communications in relation to certain applications and decisions (this provision applies retroactively as from 2 October 2017);
- Customs authorities may use means other than electronic communications for the exchange of information in relation to applications and decisions regarding the registered exporter application in the Registered Exporter System (REX);
- Increased obligations are introduced regarding verifications and controls of origin by customs authorities in EU member states and competent authorities in beneficiary countries with respect to bilateral or regional cumulation;
- The time limit for making decisions on repayment or remission should be extended in cases where customs authorities are unable to make a decision because an identical or similar case is pending before the Court of Justice of the EU;
- The time period to present goods at a place other than the competent customs office and to obtain approved temporary storage of goods at a place other than a designated temporary storage facility is extended;
- Changes are made to the rules relating to repairs and the options to store different products falling within the scope of Chapters 27 and 29 of the Combined Nomenclature ("mixed storage") under end-use authorizations are confirmed;
- The option to place excisable goods under the export procedure followed by the external transit procedure is clarified;
- Changes are made to the common data requirements for applications and decisions (Annex A to the UCC-DA) and to common data requirements for declarations, notifications, and proof of the customs status of Union goods (Annex B to the UCC-DA); and
- The conditions to be fulfilled to obtain a reduction of the comprehensive guarantee and guarantee waiver are revised including the definition of demonstrating adequate financial resources.

What does this mean for you?

The adjustments to the UCC-DA have been made to better fit with the needs of the businesses and the customs authorities. EU importers and exporters should review the UCC-DA and any changes that potentially could impact their business.

anticipating developments in global trade. Our GTA specialists are part of a global network of professionals who can provide specialized assistance in global trade matters.

If you have any questions concerning the topic discussed above, please contact your usual Deloitte Global Trade Advisory contact or:

In the EU:

Fernand Rutten
frutten@deloitte.com

Klaas Winters
klwinters@deloitte.nl

In the US:

Kristine Dozier
kdozier@deloitte.com

Michele McGuire
mimcguire@deloitte.com

Suzanne Kao
skao@deloitte.com

Helen Cousineau
hcousineau@deloitte.com

Chris Halloran
challoran@deloitte.com

In Asia-Pacific:

Sarah Chin
sachin@deloitte.com.hk



Access the latest global and regional tax and trade news, information, and resources from Deloitte tax@hand, a digital platform designed for global tax and trade professionals, available anytime, on any device, at www.deloitte.com/taxathand



Consult the Global Trade Advisory Alert archive providing an overview of the latest alerts from the previous 12 months on deloitte.com



Read the monthly Global Indirect Tax Newsletter summarizing the latest developments for VAT, GST, sales tax, and global trade around the globe on deloitte.com

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited ("DTTL"), its global network of member firms, and their related entities. DTTL (also referred to as "Deloitte Global") and each of its member firms are legally separate and independent entities. DTTL does not provide services to clients. Please see www.deloitte.com/about to learn more.

Deloitte is a leading global provider of audit and assurance, consulting, financial advisory, risk advisory, tax and related services. Our network of member firms in more than 150 countries and territories serves four out of five Fortune Global 500® companies. Learn how Deloitte's approximately 264,000 people make an impact that matters at www.deloitte.com.

This communication contains general information only, and none of DTTL, its member firms or their related entities (collectively, the "Deloitte network") is, by means of this communication, rendering professional advice or services. Before making any decision or taking any action that may affect your finances or your business, you should consult a qualified professional adviser. No entity in the Deloitte network shall be responsible for any loss whatsoever sustained by any person who relies on this communication.

© 2018. For information, contact Deloitte Touche Tohmatsu Limited.

To no longer receive emails about this topic please send a return email to the sender with the word "Unsubscribe" in the subject line.