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## **SINGLE AUTHORISATION FOR SIMPLIFIED PROCEDURES (SEA)**

### **GUIDELINES**

This document is based on a draft by the  
Customs 2007 Project Group on Single European Authorisation and  
will be discussed in forthcoming meetings of the  
Customs Code Committee, General Rules Section

# SINGLE AUTHORISATION FOR SIMPLIFIED PROCEDURES

## GUIDELINES

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## 1. INTRODUCTION

Single Authorisation for simplified procedures, formally known as Single European Authorisation (SEA), is currently a scheme that enables an economic operator to be authorised in one Member State (MS) for all their non-EC import and export freight operations throughout the Community. This enables economic operators to centralise the accounting and payment of customs duties for all transactions in the authorising MS, although the movement of goods may take place in another.

This approach has not proved possible for Value Added Tax (VAT). This is because VAT is a destination-based tax and has to be accounted for in the MS where the goods are 'consumed'.

Similarly, the provision of trade statistics will also continue to be based on the physical location of the goods.

The European Commission gave whole-hearted support to the project and, at a conference co-hosted in Brighton with the UK in 1997, called upon the customs administrations of the European Community (EC) and the trade to test the feasibility of SEA on the basis of a twin-track approach by:

- adopting pilot projects with individual companies and MS to assess the practical and administrative issues; and
- evaluating the legal issues involved.

In order to conduct the pilot projects, some groundwork was needed to ensure there would be adequate safeguards in place to protect the interests of the MS involved.

Some form of co-operation agreement is required between the customs administrations involved in any pilot project. This Administrative Arrangement covers areas that are not provided for in the Customs Code and Implementing provisions.

There is also the issue of the 25% of customs duties that MS are allowed to retain to cover their collection costs. Customs duties collected in all MS are termed EC 'Own Resources' (OR) and are used to fund its budget. Under the SEA scenario, the whole 25% accrues to the authorising MS in which the duty was paid. This is at the expense of the participating MS, where the goods were physically controlled and declared. Delicate negotiations have therefore been necessary to arrive at reciprocal arrangements permitting a fair division of the administrative costs.

There are also national obligations that the economic operators will need to follow. The message is therefore that although a common approach can be agreed in certain areas, an economic operator will still have to comply with national rules and regulations in each Member State involved in the Single Authorisation for simplified procedures.

The Commission set up a working group with a view to encouraging the use of Single Authorisations for simplified procedures, devising standard procedures, producing guidelines and making recommendations for changes in the Implementing Provisions. Progress reports, or reports highlighting any significant problems or issues that arise, will be handled through the Customs Code Committee in Brussels. This will be the forum for all MS to contribute to the project as it develops over the next few years.

For the trade, Single Authorisation for simplified procedures offers the chance to centralise and integrate accounting, logistics and distribution, thereby saving on administrative and transaction costs.

A successful outcome is in everyone's interest and will go some way to achieving the EC's 'Customs 2000' objective that "the customs administrations of the MS may operate as efficiently and effectively as would a single administration".

The following guidelines have been produced by the working group to help MS solve any problems which may occur, particularly where different national laws apply.

## **2. SINGLE AUTHORISATION FOR SIMPLIFIED PROCEDURES**

### **2.1. Criteria for application**

Where a single authorisation for simplified procedures is applied for, the conditions and criteria to be fulfilled are the same as those mentioned in Part I, Title IX CCIP (authorisations for simplified procedures at national level).

Criteria already assessed in connection with granting AEO status for customs simplifications will not be reassessed when granting a Single Authorisation for simplified procedures.

### **2.2 Application procedure**

An application for a Single Authorisation for simplified procedures should be submitted either in writing, using the model in Annex 67 CCIP (see Annex III to this document), or electronically, where a Member State accepts or requires applications in electronic form.

The applicant should provide a central point of access to all information required by the customs authority in the issuing MS (e.g. main accounts, customs records and documentation) to permit an assessment of the criteria governing the granting of the authorisation. This includes:

- an examination of whether or not the company can fulfil its obligations;
- an audit of the administration and internal control of the company;
- a risk analysis.

The applicant should give written consent to the customs authorities for any exchange of information which may be necessary with other Member States involved in the authorisations, in connection with both the issuing procedure and the operation of the authorisation.

### **2.3 Who can apply?**

An application can be made by any person, as defined in Article 4 No 1 CC, who meets the legal requirements and who is established in the EU, in accordance with Article 4 No 2 CC.

Where the applicant is an authorised economic operator, the requirements that were considered when AEO status was granted will not be reassessed. However, according to Article 64 (2) CC, an AEO established outside the Community cannot apply for a Single Authorisation for simplified procedures.

A group of companies cannot apply for a Single Authorisation for simplified procedures. A single entity must apply and take responsibility for representing the others (making declarations, providing a guarantee, keeping records) and act as a single contact point for the authorising administration. Customs records may need to be made available to the participating Member State. All the members of the group are responsible in the case of serious irregularities.

The internal responsibility within the group must be laid down by arrangement between the members of the group. This division of responsibility must be made known to the authorising customs authority.

## **2.4 Where to apply**

Applications for authorisation should be submitted to the customs authorities for the place where the applicant's main accounts, including all documentation and records, are held. This will mean that pre-audits and audit-based controls can be carried out more easily by the customs authorities, both in connection with granting and supervising the authorisation.

## **2.5 Issuing procedure**

Where a Single Authorisation is applied for, the application should be submitted to the customs authorities for the place where the applicant's main accounts are held, assisting customs authorities both with granting and supervising the authorisation, and facilitating pre-audits and audit-based controls.

After having verified that the applicant qualifies for the authorisation, the customs authorities designated in accordance with paragraph 1 will send the application and the first draft of the authorisation to the other customs authorities concerned (the contact point(s) in the participating MS) through the CIRCA system so that an acknowledgement of the receipt will not be necessary.

The customs authorities concerned shall notify through the CIRCA system any objections or shall communicate their decision(s) to the issuing customs authorities within 30 days of the date on which the draft authorisation was received; if additional time is needed to make a decision, the supervising office must be informed within the same time limit of 30 days. Where objections are raised within that period and no agreement is reached, the application will be rejected to the extent to which objections were raised.

An authorisation can only be granted if all the competent authorities concerned have given their explicit consent in writing or electronically or not reacted within the deadline. The issuing customs authority must send a copy of the agreed authorisation to all the competent authorities concerned.

## **2.6 Period of validity**

The validity of the authorisation is open-ended.

## **3. ADMINISTRATIVE ARRANGEMENT (AAC)**

### **3.1 Background**

Member States operate Single Authorisations for simplified procedures under the umbrella of a AAC. This covers areas that are not provided for in the Customs Code or Implementing Provisions. In particular it lays down the scope for the procedures that are included, a provision for sharing information and data, how disputes are to be settled and perhaps most importantly, how the collection costs are to be shared.

## **4. OWN RESOURCES**

### **4.1 Background**

An important issue to consider before participating in a Single Authorisation for simplified procedures is the sharing between Member States of the 25% of traditional own resources (customs duties) that Member States are allowed to retain by way of collection costs when the duties are collected under this procedure.

Under current legislation there is no requirement for Member States (MS) to share these collection costs. However, participation in a Single Authorisation for simplified procedures requires cooperation and this needs to be considered when deciding on the share of collection costs between MS.

The Administrative Arrangement on Cooperation sets out the calculation of the amount of the collection costs to be transferred.

### **4.2 Responsibilities of authorising Member State**

Where necessary, the authorising MS' customs administration should seek approval from its Ministry of Finance or other competent national administration for the sharing of collection costs insofar as this has not been done prior to the agreement to the Administrative Arrangement on cooperation.

The office responsible for the transfer of the collection costs must be advised of the details of the transfer, including the bank account of the participating MS.

It may be necessary to advise the supervising office of the transfer of the collection costs.

For audit purposes, the authorising MS should ensure that a summary document detailing payments made to the participating MS is sent to the appropriate office within the participating MS.

The format and timescale for sending the summary document should be agreed in advance between the MS involved in the Single Authorisation.

Subject to agreement between MS, and where practicable, it may be necessary to send copies of the customs declarations to the participating MS.

### **4.3 Responsibilities of participating Member State**

Where necessary, the participating MS' customs administration should seek approval from its Ministry of Finance or other competent national administration for the sharing of collection costs insofar as this has not been done prior to the agreement to the Administrative Arrangement on cooperation.

The format and timetable for sending the summary document should be agreed in advance between the MS involved in the Single Authorisation.

The national office designated for the receipt of the summary document should check the details in the document and notify the authorising MS of any discrepancies.

Subject to agreement between MS, and where practicable, it may be necessary to return copies of the customs declarations to the authorising MS.

## **5. IMPORT VAT**

### **5.1 Background**

According to the 6th Directive, the import VAT debt occurs when goods are imported. The place of importation is the Member State within the territory of which the goods are located when they are released for free circulation.

### **5.2 Requirement for import VAT**

The economic operator should make customs declarations in the supervising Member State (MS). These will include declarations for goods physically released for free circulation in the participating Member State.

The economic operator will be required to make import VAT declarations in the participating MS. The format and timescale for submission of the import VAT

declaration will depend on the requirements of the MS where the goods are physically released for free circulation, for example a monthly declaration submitted in electronic form or on paper.

Formalities concerning the exchange of information on import VAT declarations should be agreed between participating MS. The agreed procedures could be included in the joint control plan (see section 7).

Subject to agreement between MS, and where practicable, it may be necessary for the participating MS to send copies of import VAT declarations to the authorising MS.

The participating MS' requirements for submission of the import VAT declaration should either be included within the authorisation or as an annex to the authorisation.

## **6. STATISTICS**

### **6.1 Background**

Trade statistics are required for national as well as EU purposes. The provision of statistics by the trader must be considered when granting an authorisation under the Single Authorisation scheme. Provision of statistical data to EUROSTAT is the responsibility of the administration of each Member State. Because of the disparate requirements and systems, it is not possible to centralise this activity.

The data requirements for EXTRASTAT are not completely harmonised throughout the Community. EXTRASTAT is based on the collection of data on the import and export of goods into or out of the EU. There is a requirement for the customs administration to provide EUROSTAT with this statistical data.

The legal basis for third country statistics is Council Regulation (EC) No 1172/95 as implemented by Commission Regulation (EC) No 1917/2000.

### **6.2 Single Authorisation for simplified procedures involving release for free circulation**

The trader should make customs declarations in the supervising MS. These will include declarations for goods physically released for free circulation or export in the participating Member State.

The trader will be required to make statistical declarations in the participating Member State. The format and timescale for submission of the statistical declaration will depend on the requirements of the Member State where the movement of goods has taken place, for example a monthly declaration submitted in electronic form, on CD-Rom or on paper.

The participating MS' requirements for submission of the statistical declaration should either be included within the Authorisation or as an annex to the authorisation.

### **6.3 Single Authorisation - Customs Procedures with Economic Impact**

The trader should make customs declarations in the supervising Member State. These will include declarations for goods physically located in the participating Member State.

The trader will be required to make statistical declarations in the participating Member State.

There may be a requirement for separate statistical declarations for goods entered to and then released from a customs procedure for economic impact.

Movements between Member States are, in principle, subject to collection of statistics under the INTRASTAT rules.

The format and timescale for submission of the statistical declaration will depend on the requirements of the Member State where the movement of goods has taken place, for example a monthly declaration submitted in electronic form, on CD-Rom or on paper.

The participating MS' requirements for submission of the statistical declaration should either be included within the Single Authorisation for simplified procedures or as an annex to the authorisation.

## **7. SUPERVISION OF THE AUTHORISATION AND DIVISION OF RESPONSIBILITIES**

### **7.1 Background**

An important aspect of Single Authorisations is the division of responsibilities for the supervision of authorisations by customs authorities. The primary responsibility lies with the supervising office (the authorising Member State) both in connection with granting the authorisation and in supervising it thereafter. The supervising office has to assure that the legal requirements are fulfilled, and is responsible for carrying out pre-audits, if necessary, before an authorisation is granted. It is also responsible for carrying out risk analysis and developing a control plan to eliminate any risks after the authorisation has been granted.

The consultation procedure between Member States is laid down in the Customs Code implementing provisions. When drafting a control plan, account is taken of the specific wishes and requirements of the participating Member States (for instance regarding national legislation). Depending on risk analysis and the goods which may be placed under the customs procedure, special notification and procedural requirements for release will be laid down in the authorisation. The special notification and procedure for release have to be laid down in the Single Authorisation.

This means that, during the consultation procedure, the local office has to inform the supervising customs office about special requirements to be taken into consideration, both in the authorisation and in the control plan, due to the national legislation applicable when the goods are released.

## **7.2. Release of the goods**

Goods can be released in two ways:

### **7.2.1. Release of the goods by the local customs office on receipt of a notification (in cases where national requirements have to be met)**

The economic operator sends the notification to the local customs office(s). The local customs office(s) decide(s) whether the goods can be released immediately or if controls have to be carried out<sup>1</sup>. It is not necessary for the trader to keep (main) accounts in every Member State involved in the Single Authorisation arrangement, but it may be necessary for records to be accessible to the customs authorities of the participating Member State(s). If possible, the local customs office should inform the supervising office in advance about the planned controls. The local customs office may also inform the supervising office about controls required with regard to national legislation not included in the control plan.

### **7.2.2. Release of the goods through central entry of data in the records (all other cases)**

The supervising customs office is responsible for supervising the procedure. In general the goods are released immediately after the required data has been entered in the records and, in principle, no notification has to be sent to the local customs office. However, the supervising office may decide, in certain cases, that the economic operator has to send notifications during a specific period with regard to specific types of goods, and request the local customs office to carry out controls. In the latter case, the local customs office releases the goods.

In every case the local customs office that carried out the controls has to report the results to the supervising customs office. The transmission of this information has to be regulated in the control plan.

The division of responsibility is set out in Annex II.

## **7.3 Control plan**

A separate control plan on the basis of these guidelines (see Annex I and III) has to be drawn up out for each Single Authorisation. The final control plan should specify the minimum level of controls. In exceptional circumstances the local customs offices may carry out further controls, with the results being reported to the supervising office.

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<sup>1</sup> For instance when a participating Member State wishes to carry out checks on the level of cadmium in toys, they inform the authorising Member State about this. The supervising authorities will make sure that the company will notify the local customs office that toys are going to be released for free circulation. A procedure will be laid down in the authorisation about the time when the goods may be considered released for free circulation. In this specific case it can be laid down that the goods may only be released after (individual) approval of the local customs office.

## **8. PROHIBITIONS AND RESTRICTIONS (P&R)**

### **8.1 Background**

Despite the free circulation of goods within the Community, Member States may impose restrictions or prohibitions for reasons of health, public morality, security etc.. Examples of goods subject to prohibitions and restrictions include controlled drugs (cocaine and heroin, etc.), explosives, and endangered species subject to conservation controls (import and export permits are required for the species subject to control).

Various EU Directives and Regulations as well as national legislation cover these goods.

### **8.2 Import and export of goods subject to prohibitions and restrictions**

Depending on the simplified procedure in operation, there may be restrictions on goods subject to P&R control being included under a Single Authorisation.

Where possible, goods not eligible for release for free circulation at the customs office of entry in the customs territory under a Single Authorisation for simplified procedures could initially be held at the customs warehousing procedure, and then released for free circulation under a Single Authorisation arrangement.

Other Government departments and agencies are responsible for certain controls of P&R goods in such cases. It is therefore essential that they are consulted before a Single Authorisation is granted.

To permit effective control of these goods, Member States must ensure that the customs joint control plan clearly specifies the roles and responsibilities of the customs administrations involved in the Single Authorisation.

### **8.3 Controls**

Control by the customs administrations means the performance of specific acts such as examining goods and verifying the existence and authenticity of documents.

One Member State cannot be expected to enforce the national P&Rs of another Member State. However, Member States may agree to do so provided that satisfactory controls can be set up.

The joint control plan set up for each authorisation should specify in detail how restricted goods should be controlled. The plan should set out precisely how licenses are to be processed, and the timescales for doing so.

It should be noted that the Single Authorisation holder must also hold the appropriate licence before the goods are released for free circulation.

In some Member States the customs administrations will take the lead, whereas in other cases, other Government departments and agencies will be responsible for the control of certain goods.

#### **8.4 Excluded goods**

Because of their sensitivity, certain high-risk goods are excluded from these procedures. An exhaustive list of the goods concerned will be produced in due course.

### **9. GUARANTEES**

#### **9.1 Responsibilities**

Where a guarantee is required under the customs rules, the guarantee should cover customs duties and other additional taxes; the supervising authorities are responsible for calculating the amount of guarantee necessary to cover the incurrence of a customs debt.

Each Member State involved in a Single Authorisation for simplified procedures is responsible for calculating the amount of guarantee to cover national taxes, such as VAT and excise duties.

### **10. IRREGULARITIES**

#### **10.1 Background**

Single Authorisations for simplified procedures enable an economic operator to make his customs declarations and pay the customs duty in the authorising MS, even though the movement of goods may take place in another MS.

However, where an irregularity is discovered in connection with an import or export, careful consideration must be given as to which MS is competent to deal with the irregularities. The following information provides guidelines for different scenarios.

#### **10.2. Types of irregularity**

##### **10.2.1. Irregularities relating to the authorisation (Art. 204 CCC)**

- the MS competent to grant the authorisation must deal with the irregularity (Art. 8 or 9 CCC).
- the MS where the provisions in the authorisation are applied must deal with irregularities due to non-conformity with the provisions (e.g. bookkeeping,

conditions of storage, processing of goods).

**10.2.2. Irregularities relating to declarations for placements or discharge of the arrangement (except irregularities mentioned in point 10.2.4, hereafter) (Art. 201 CCC)**

- the Member State where the declaration is lodged must deal with the irregularity according to the legislation in force in that MS.

**10.2.3. Irregularities which occurred when goods are transferred between storage locations (Art. 203 CCC)**

- the legislation in force in the Member State must be applied where, according to the records of the SA holder or other documents, goods were dealt with improperly.

**10.2.4. Irregularities relating to the nature or the quantity of the goods being stored (Art 203. CCC)**

- irregular removal or substitution of goods must be dealt with according to the legislation in force in the Member State where the irregularity occurred.

**10.2.5. Irregularities which occurred when goods under the arrangement are declared for free circulation (Art. 201 CCC)**

- irregularities (material errors) relating to the declaration (e.g. which do not correspond to the company records) must be dealt with according to the legislation in force in the Member State which granted the authorisation.

**10.2.6 Offence action, either criminal or civil** (administrative penalties), does not necessarily follow the above rules. Such action should always be in accordance with the provisions in force, i.e. national provisions.

For all irregularities covered under 10.2.1 to 10.2.4, a copy of the corrected declaration or a report about the irregularity must be sent to the supervising office.

## **11. DISPUTES AND APPEALS**

### **11.1 Background**

The Administrative Arrangement on Cooperation contains the following clause:

### *“Dispute Resolution*

*Any dispute arising between the Participants in relation to the implementation or operation of this Understanding or any authorisation subject to its operation will be resolved by negotiation, as much as possible”.*

This clause allows the customs administrations involved to resolve any issues or problems with the operation, etc. of a Single Authorisation through discussion and consensus.

#### **11.2 Disputes between Single Authorisation traders and Customs**

Although no formal dispute resolution procedures are included in Single Authorisations, it is assumed that the holder of the Single Authorisation will raise any disputes with the authorising/supervising customs administration. It is the responsibility of the supervising customs administration to resolve the dispute. Should the dispute involve participating customs administrations, then the clause mentioned in paragraph 1 above will apply.

#### **11.3 Reduction in levels of dispute**

The risk of potential disputes in connection with a Single Authorisation can be greatly reduced during the preparation stages. While preparing for the implementation of a Single Authorisation for simplified procedures, and prior to granting the authorisation, the supervising customs administration should conduct an extensive review of the trader’s customs procedures, processes, computer systems as well as accounting practices and reports. This review should identify all potential issues of dispute and allow all the parties involved to agree on solutions in advance of commencing the operation of the Single Authorisation.

#### **11.4 Appeals by traders in respect of decisions made by the supervising customs administration**

Articles 243 - 246 CCC establish the right of appeal. Decisions regarding the operation of a Single Authorisation are normally made by the supervising customs administration. In such cases the appeal system of the supervising Member State is applied.

#### **11.5. Smuggling of prohibited/restricted goods or unlawful introduction of goods into the Community**

Where prohibited or restricted goods are involved, or a customs debt arises under Article 202 CCC, then the Member State where the goods are located or where the unlawful introduction is discovered should take responsibility for any investigations or criminal proceedings. In these cases any disputes should be addressed to that Member State and its appeals procedures applied.

# Annex I Internal control plan between the customs administrations participating in the Single Authorisation for the simplified procedures

## 1. Control Actions

<b>Kind of control</b>	<b>Operating customs office</b>	<b>Main reason for the control</b>	<b>Further reason</b>
Inspection according to Article 68 a) Reg. (EC) No 2913/92	Local or supervising office	Concrete request from the supervising customs office or initiated by the local office under national legislation	Notification of the control results to the supervising customs office
Inspection of the goods under Article 68 b) Reg. (EC) No 2913/92	Local office	Concrete request from the supervising customs office or initiated by the local office	Notification of the control results to the supervising customs office
Retrospective checks on procedures in the authorisation holder's or representative's company (customs audit)	Competent customs authority	Concrete request from the supervising customs office or initiated by the local office	Transmission of the audit results to the supervising office
Value added tax (VAT) and other national regulation.	Responsible office according to national legislation or maybe service in charge of post-release controls	Required under national VAT law; concrete request by the responsible office in accordance with national legislation	Demand for additional information by the supervising customs office
Verification of data in the supplementary declaration; for instance amount of customs duties	Supervising customs office	Required by law and in accordance with national administrative instructions	In the case of discrepancies which would have an effect on customs duties and would also affect the VAT in the participating Member State, the local offices are informed
Taking an inventory	Local customs office	Customs audit; concrete request from the supervising customs office	An inventory is taken in the storage place in the participating MS; notification of the control results to the supervising customs office

**2. General arrangements:**

- Each request and each answer / notification has to be completed using the annexed form, in English. If necessary an additional sheet can be added.
- The two people indicated below will cooperate closely to ensure the control and administration of the procedure.

**3. Contact points:**

a) supervising customs office:

Name:

Address:

Official in charge:

Phone number:

Fax number:

email-address:

b) local customs office:

Name:

Address:

Official in charge:

Phone number:

Fax number:

email-address:

## Annex II – Division of Responsibility

Authorising Member State	Participating Member State
<b>Issuing process</b>	
<p>An application for a Single Authorisation is submitted to the responsible customs authorities in the Member State where the main accounts are held.</p> <p>After receiving the application, the competent customs authority examines the criteria for granting the authorisation. This process may include:</p> <ul style="list-style-type: none"> <li>• verifying whether the obligations with regard to simplified procedures can be fulfilled by the company;</li> <li>• an audit of the management and internal control of the company;</li> <li>• a risk analysis?</li> </ul> <p>When the customs authorities are convinced that the requirements for granting a Single Authorisation have been met, a draft of the authorisation is made and sent to the contact point(s) in the participating Member State(s) (if necessary in the appropriate translations) via the CIRCA network.</p> <p>The authorisation is granted/refused.</p> <p>A final version of the authorisation is distributed to the Member States concerned via the CIRCA network.</p>	<p>Depending on the circumstances, part of the pre-audit may be carried out in the participating MS, if possible in the form of a joint audit.</p> <p>The customs authorities of the participating MS, after having received the application and the draft authorisation, must raise any objections or communicate their decision to the issuing customs authorities within 30 days; if more time is needed to make a decision, the supervising office must be informed of the reasons within the same time limit. During this period of time provisions for VAT and STATS (and national regulations) are made.</p> <p>The decision is communicated to the supervising Member State via the CIRCA network.</p>

## Annex III – Joint Control Program

### 1. Joint control program

Authorising Member State	Participating Member State
<p>The customs authorities of the supervising office, taking into consideration:</p> <ul style="list-style-type: none"> <li>• the characteristics of the company (for instance AEO status);</li> <li>• the goods which are to be imported and</li> <li>• relevant data,</li> </ul> <p>carry out a risk analysis. The supervising office then decides the best strategy to reduce or eliminate eventual risks. This strategy is included in a draft control plan for the Single Authorisation (see Annex I for a control plan including types of control, division of responsibilities and procedures).</p> <p>In general the control plan includes five types of control:</p> <ul style="list-style-type: none"> <li>• audits (administrative controls);</li> <li>• verification of the declaration and other documents;</li> <li>• a physical checks of the goods;<sup>2</sup></li> <li>• post release controls;</li> <li>• reassessment of the procedure no later than 3 years after the authorisation was granted.</li> </ul> <p>The draft control plan is sent to the contact point(s) in the participating Member State(s), if necessary in the appropriate translation(s), via the CIRCA network.</p> <p>The draft control plan is completed taking account of the suggestions and requests made by the participating Member States. If necessary, some procedures will be inserted in the authorisation.</p> <p>The control program is agreed via the CIRCA network.</p>	<p>The contact point in the participating Member State contacts the local customs office(s) and, if necessary, other competent authorities.</p> <p>The draft control plan indicates any special notifications required, and the clearance procedure.</p> <p>In general, it will indicate the type and the number of controls to be carried out and practical requirements, such as response times.</p> <p>Where appropriate, the local office also informs the supervising office about controls required under national legislation.</p> <p>In exceptional circumstances, the customs</p>

<sup>4</sup> Physical checks of the goods are carried out by the local offices responsible for the place where the goods are located at the time of import / export.

	<p>authorities in the participating MS carry out post-release controls.</p> <p>The control program is agreed via the CIRCA network.</p>
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## 2. Physical checks

Authorising Member State	Participating Member State
<p>The authorisation must specify where and how the imported goods will be released for free circulation or other customs procedure, given that import goods may be released for free circulation or other customs procedure both by the supervising office and by the local customs office.</p> <p>a) The holder of the authorisation has to notify the local customs office of the situations foreseen in the authorisation, in principle whenever national requirements have to be met during a predefined time period.</p> <p>b) The supervising office has to decide, together with the local customs offices, on the checks to be carried out in order to assure the supervision of the procedure and the release of the goods for free circulation or other customs procedure. It may be decided that the local customs office should be notified of all consignments during a specific time period or involving specific types of goods.</p> <p>In accordance with the control plan, the supervising office asks the local customs offices to carry out a number (or percentage) of physical checks on specific subjects. Usually a time limit must be established during which the decision about the need to check the imported goods must be made.<sup>3</sup></p> <p><b><i>Only for the simplified declaration procedure:</i></b></p> <p>For the simplified declaration procedure a simplified declaration has to be lodged, for each import, at the competent local customs office.</p>	<p>Local customs offices carry out physical checks taking account of national legislation and the control plan.</p> <p>Taking account of the control plan, the local customs office, based on the notifications or at the request of the supervising customs office, carries out the physical checks. However, local customs offices can carry out any type of controls on their own initiative (especially discharge of transit).</p> <p>The results of these checks are reported to the supervising customs office. The document in Annex IV can be used both to request a physical check and to report the results of controls carried</p>

<sup>5</sup> When it is necessary that a specific shipment has to be checked, this request can be forwarded to the local customs office directly.

out.

**Other types of control**

The supervising office verifies declarations, carries out post-clearance controls, audits and reassesses procedures.

The supervising office should inform the participating Member State(s) of any irregularities detected.

Part of the controls will be carried out in the participating Member State(s), if possible in the form of a joint audit, whenever it is considered advisable.

## **Annex IV - Request of control in the context of Single Authorisation for simplified procedures**

**Requesting office/supervising office or local office** (name, address, officer's name, phone, email-address)

**Kind of control** (description of the content of the control)

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**Result of control:**

**Office which carried out the control** (name, address, officer's name, phone, email-address)

**Result of control**

