



COMMISSION OF THE EUROPEAN COMMUNITIES  
DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION  
Customs Policy  
**Customs legislation and control of the application of Community legislation**

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Working document

## **Single Authorisation for simplified procedures**

### **PRELIMINARY DRAFT**

Commission Regulation (EC) No xxxx amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code

This document will be discussed at forthcoming meetings of the Customs Code Committee (general rules section) and Trade Contact Group.

## 1 INTRODUCTION

The Project Group on Single European Authorisation (SEA) has been given a mandate to examine a common approach, in order to encourage the use of single authorisations under Council Regulation (EEC) No 2913/92<sup>1</sup>, not only for customs procedures with economic impact and for end-use but also for import and export, including cases in which a customs procedure with economic impact is followed by release for free circulation.

Under the current CC a number of customs authorities have, on the basis of agreements with each other, authorised centralised clearance involving entry of goods in another Member State, notably for inward processing, outward processing, customs warehousing and, less frequently, release for free circulation.

However, arrangements between Member States on release for free circulation are difficult and take a long time to implement, as they require lengthy negotiations and considerable compromises between Member States, in order to find the best way of overcoming practical and legal difficulties.

The Project Group has been working on:

- drafting a proposal amending the Customs Code Implementing Provisions (CCIP) in Commission Regulation (EEC) No 2454/93<sup>2</sup>, by introducing a definition of single authorisation for simplified procedures and the relevant consultation procedure on applications/authorisations;
- producing an application/authorisation form for simplified procedures, to be used both when only one Member State is involved (national authorisation) and when more than one is involved (single authorisation);
- drafting a joint understanding on cooperation covering exchange of information, supervision of the procedure, the way of sharing the national part of own resources, etc.;
- drafting guidance regarding guarantees, the control plan, VAT, statistics, prohibitions and restrictions, disputes and appeals, irregularities and transfer of collection costs (national share of own resources) to help the Member States to solve problems arising, particularly where different national laws apply to release for free circulation.

A seminar was held on 26-27 January 2006 in Vienna to inform customs administrations and traders about implementation of SEA and to discuss ways to improve the current situation.

The draft Commission Regulation attached is based on the work of the Customs 2007 Project Group on SEA and the results of the discussions during the seminar. It proposes an amendment to the Customs Code Implementing Provisions to provide a clear legal framework for single authorisations for simplified procedures, laying down a clear definition and application/authorisation procedure, including a common application/authorisation form.

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<sup>1</sup> OJ L 302, 19.10.1992, p. 1.

<sup>2</sup> OJ L 253, 11.10.1993, p. 1.

Considering the Lisbon strategy which aims at making the EU the most competitive economy in the world, it is crucial for trade competitiveness to create a modern and simplified environment; it is essential, for both customs administrations and businesses, to gain experience in working with single authorisation for simplified procedures (SEA) to open the way for and facilitate centralised clearance when the modernised Customs Code enters into force.

Draft

**COMMISSION REGULATION (EC) No .../..**

**of [...]**

**amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code**

**(Text with EEA relevance)**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code, and in particular Article 247 thereof,

Whereas:

- (1) Council Regulation (EEC) No 2454/93, as last amended, defines “single authorisation” for end-use in Article 291(2)(a) and “single authorisation” for customs procedures with economic impact in Article 496(c).
- (2) "Single authorisation" means that more than one customs administration is involved in an application for authorisation, but does not necessarily mean that a simplified procedure has been granted; on the other hand, the term "Single European Authorisation", used in pilot authorisations, usually implies both the involvement of more than one customs administration and authorisation to use a simplified procedure, usually the local clearance procedure and, in some cases, the simplified declaration procedure.
- (3) There is an economic need to lay down a definition of "single authorisation" for simplified procedures; however, it is considered inappropriate to have three definitions of "single authorisation", albeit for different types of procedures which may be combined. It is therefore considered preferable to create a simple, clear definition of “single authorisation” which includes simplified procedures, customs procedures with economic impact, and end-use or any combination of these procedures.
- (4) It is necessary to improve the application/authorisation procedure for single authorisations, by reducing the time taken to exchange information and developing identical rules to avoid delays in granting such authorisations.
- (5) Annex 67 contains the common application and authorisation forms to use for customs procedures with economic impact and for end-use; these forms are to be used both when one and when more than one customs administration is involved.

- (6) It is appropriate to extend use of Annex 67 to cases where an application is made for an authorisation to use simplified procedures, both at national level and when more than one customs administration is involved.
- (7) Regulation (EEC) No 2454/93 should therefore be amended accordingly.
- (8) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

### *Article 1*

Regulation (EEC) No 2454/93 is amended as follows:

1. In Article 1, the following paragraph is added:

"12 'Single authorisation' means:

an authorisation involving more than one customs administration for:

- simplified procedures pursuant to Article 76(1)(b) and (c) of the Code, or
- customs procedures with economic impact, or
- end-use, or

any combination of the abovementioned procedures."

2. In Article 253, the following paragraphs are inserted:

"4. Applications for authorisation of the simplified declaration and local clearance procedures shall be made using the form set out in Annex 67 or the corresponding electronic format.

5. A representative may apply for an authorisation for simplified declaration and local procedures, if he provides a guarantee and if his records allow appropriate checks of the procedure."

3. The following Article 253b is inserted:

"1. Where a single authorisation for a simplified declaration or local clearance procedure is applied for, the application shall be submitted to the customs authorities designated for the place where the applicant's main accounts, including all documentation and records, are kept or are accessible, enabling and facilitating pre-audits and audit-based controls by the customs authorities, both for granting the authorisation and for supervision of the procedure.

2. Where a single authorisation is applied for and the applicant has been granted the status of authorised economic operator, the authorisation shall be granted as soon as the necessary information exchange has been arranged between the customs authorities involved.

In other cases the customs authorities referred to in paragraph 1 shall verify that the applicant qualifies for the authorisation and shall send the application and the draft authorisation to the other customs authorities concerned within one month after receipt of the application, unless the application is incomplete.

3. The customs authorities of the Member State(s) concerned shall notify any objections within 30 days of the date on which the draft authorisation was received; if additional time is needed to make a decision, the customs authorities to whom the application was addressed shall be informed within the same time limit of 30 days. Where objections are notified within that period and no agreement is reached, the application shall be rejected to the extent to which objections were raised.
  4. The customs authorities referred to in paragraph 1 shall, after receiving consent or no justified objections from the customs authorities involved, issue the authorisation within 30 days following the period laid down in paragraph 3. The issuing customs authorities shall send a copy of the authorisation to all customs authorities concerned."
4. Article 291(2) is amended as follows:  
"point (a) is deleted."
  5. Article 496 is amended as follows:  
"point (c) is deleted."
  6. Annex 67 - Application and Authorisation Forms - is amended as follows:
    - After the word "Articles" "253" is inserted before "292".
    - The forms and explanatory notes in Annex I to this Regulation are inserted.

## *Article 2*

This Regulation shall enter into force on the third day following its publication in the *Official Journal of the European Union*.

It shall apply to applications lodged and authorisations granted as of ..... 2007.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, [...]

*For the Commission*

[...]

*Member of the Commission*

## ANNEX I

Annex 67 :

- Application for authorisation to use simplified procedures
- Authorisation to use simplified procedures
- Explanatory notes/Particulars to be entered in the various boxes of the application form