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Process and Data, Customer Relationship and Planning

Draft Minutes of the 4th Project Group Meeting

UCC Centralised Clearance Import Functional Specifications Phase 2 (CPG 192)

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held in Brussels on **20-21 January 2019**

The **Chair** welcomed the participants to the 4th meeting of the Customs 2020 Project Group dedicated to the UCC Centralised Clearance for Import Functional Specifications Phase 2 (hereinafter the “PG CCI FSS Ph2”).

NATURE OF THE MEETING

The meeting is not public and the current summary records are only for COM use. The meeting was attended in person by the representatives from the national administrations.

APPROVAL OF THE AGENDA AND OF THE MINUTES OF PREVIOUS MEETING

The **Chair** presented the draft agenda which was adopted as proposed.

The minutes of the 3rd meeting of the PG were approved as read.

The **Chair** informed that according to the information received from the ECCG delegates, a number of MSs (e.g. FR and BE) will join the Centralise Clearance deployment for Phase 1 on 01/03/2022. However, the **Chair** urged the participants to verify which MSs intend to join by the aforesaid deadline as this information is published on the Europa website. Moreover, it is equally important to know which MSs will be the forerunners, as they need to be closely involved with the preparation of the technical specifications. The **Chair** encouraged the delegates to raise any issues that require clarification in order to achieve the optimum preparation for early deployment.

With regard to NL’s proposals for the amendment of Annex A which were discussed during the previous meeting, **COM** informed that the first proposal (D.E. time limit for EIDR) was shared with the DIH colleagues for further discussion in the corresponding PG, while the second proposal (EIDR with PN waiver) was deemed unnecessary for additional consideration.

COM informed that the latest version of the Annex B DA (both table and text) was published on PICS last week, while the Annex B IA will be uploaded later today. The data elements of the H columns will be valuable for the subgroup discussion on the global supplementary declaration. **COM** added that there is no special column for the global supplementary declaration in the Annex B and therefore, there is a need to discuss how to structure the message. With regard to the transmission of the supporting documentation, **COM** stated that it is necessary for the subgroup to discuss whether a specific BPM is needed in order to indicate, from a legal point of view, at which moment the PCO will request additional supporting documents and at which moment the SCO will send the supporting documents to the PCO.

LIST OF POINTS DISCUSSED

3 ACTION LIST FOLLOW-UP FROM PREVIOUS MEETING

- PRESENTATION BY THE DELEGATES OF THE NATIONAL PRACTICES FOR THE CURRENT CROSS CHECKING OF CUSTOMS DATA WITH EXCISE DATA FOR NATIONAL CLEARANCE

A tour de table was initiated where the delegates presented their national practices for the current cross-checking of the customs data with the excise data for the national clearance:

PT informed that in case of the Procedure Code 07 or 42, an eAD would be submitted by the consignor through the EMCS to obtain a LRN. The ARC number would be pending a manual intervention by the customs officer through the EMCS who would accept the provisional eAD and enable the EMCS to issue an ARC number. Consequently, there is no automatic cross-checking between the customs import declaration system and the EMCS, no cross-checking of the SEED numbers and the validation is performed exclusively in the EMCS.

CZ stated that the import system is not connected to the EMCS. If the goods would be released into free circulation with excise duty relief, the evidence number of the tax warehouse must be

mentioned in the special box of the customs declaration and would not be automatically validated. The goods would be released into the 4500 customs regime (release of the goods for free circulation and partial entry for home use for either VAT or excise duties and their placement in a warehouse other than customs warehouses). The additional national code of the concrete excise duty must be mentioned in the customs declaration. The Czech national customs system is not currently connected with the relevant tax IT system.

BE informed that in case of clearance for free circulation, the duties are calculated and in case of Procedure Code 45, the excise duties are suspended. However, a cross-check between the EMCS and the import system is not carried out and therefore, controls are performed manually.

With regard to the release for free circulation for credit customers, **FI** stated that the customs authority does not perform validation of the excise related data, calculation and levying of excise duties. The traders send the excise declarations to the National Tax authorities and the customs authority does not receive any information of these declarations. The customs authority sends monthly reports of excise goods imports to the National Tax authorities in order to monitor that the excise declarations have been lodged. The registered excise duty traders send a monthly excise duty declaration, while non-registered traders have to send each time a separate excise duty declaration in 4 days after the goods are released for the customs procedure. In case of release for free circulation for cash customers, the customs authority performs validation of excise related data, calculation and levying of excise duties. However, in the case of the Procedure Codes 07 and 45 when goods are moved to excise/tax warehouse after the release for the customs procedure, the import customs clearance validates the declaration and if it is valid, the excise related data is sent to the National EMCS system for validation. The EMCS sends the validation result to the import customs clearance system and if the data is valid, then the import custom clearance system anticipates the information from the EMCS. The trader sends an e-AD to the EMCS which in turn, sends the information of the e-AD to the import customs clearance system and finally, the goods are released for the customs procedure.

DK informed that there is no validation for the excises in the import customs system. The declarant would be validated to ensure that he/she is registered for import of excise goods. There is no link between the excise system and the customs system. The excises are reported into the national excise system and then duties are paid.

NL mentioned that there is no electronic connection between the EMCS and the national declaration management system. However, there are plans to have cross-checks in place for export.

AT gave a presentation on the cross-check for import of excise goods (available on PICS – “*AT_EMCS cross check*”). **PT** raised a concern about managing quantities (e.g. 1 box with 12 bottles) for example, the difference between the quantity declared in the transport document (e.g. 1 box) and the quantity declared for excise (e.g. 12 bottles). **PT** added that the new Annex B is not clear with regard to the collection of excise information. **COM** stated that in the new Annex B additional data elements are defined under the supplementary unit and one of them is the *Measurement unit and qualifier*, and that the net mass of the excise goods may be obtained from TARIC. **PT** said that sometimes, the TARIC requirements are different from the excise requirements and therefore, the situation is challenging. **PT** and **AT** concurred that a better approach should be examined for the future. It was further clarified that according Annex B, for the D.E. “Measurement unit and qualifier”, national codes can be used and they can be used for managing quantities for excise goods.

ES held a presentation on the cross-check for import of excise goods (available on PICS – “*Spanish Excise*”). **ES** informed **COM** (Unit C2) that a cross-check is carried out by the EMCS based on the declared SEED number and validations are performed in relation to the MRN, the quantities in the declaration compared to the ones declared in the MRN, the place of loading and the warehouse. **ES** confirmed to **COM** (Unit C2) that the ARC number is not mandatory in the import declaration. Moreover, **ES** replied positively to **COM** that the eAD is treated as a supporting document and not as a previous document. **AT** noted that the eAD is coded as a supporting document with the code C651 and the reference is the ARC number.

DE informed that they follow approximately the same process as in Spain. The customs declaration is lodged for free circulation with the use (in Box 37 of SAD) of the Procedure Codes in Boxes 42, 45, 49 and 63, the additional EU code F06 and in Box 44, the code C651 must be entered. The system sends the registration number from the import declaration and then the process stops. With the acquisition of the registration number, the economic operator has to produce the procedure on the EMCS, put in the registration number in the EMCS procedure and then, send it to the customs officer and finally the process stops. Next, the customs officer has to manually check the import declaration in the EMCS declaration. In case of a positive result, concurrently, the EMCS procedure is accepted and the import procedure is terminated. The customs officer sends the release for import and the electronic excise document to the trader. However, in case of a negative result, the trader is informed that the electronic excise document cannot be sent. **DE** concluded that the whole process is manually performed.

FR stated that the integrated system for calculating duties and taxes allows excise duties to be settled and included in the import VAT taxable amount. The payment of excise duties at the moment of clearance for free circulation is exceptional (around 5% of the flows). The amount of excise duties is indicated on the customs declaration in all cases. **FR** noted that the accompanied documents are considered supporting documents and the declaration should be in the EMCS before the importation. In the case of importation followed by excise duty suspension, excise duties are not paid at the moment of customs clearance. They will be paid at the end of the suspension which is monthly recapitulative declaration in the French IT system for excises and indirect taxes (called "CIEL"). The suspension of excise duties on alcoholic beverages is not attached to a particular customs procedure but to the national document codes provided in the declaration (e.g. 2001 [Administrative Accompaniment Document/DAC], 2003 [E-AAD], 2005 [DAC-CQO] and 5005 [DSA exo/DSCA exo]). In practice, the trader who places the beverages under a suspensive arrangement, enters the suspensive customs procedure and the national document code. It is the document code (i.e. 2003) which suspends the payment of the excise duty. The eAD is required even when the products are not moved and are stored in the same place where customs clearance takes place. This is also applied in the case of placing goods under tax warehouse. These rules also concern tobacco and are practised in metropolitan France and in the French overseas territories (Special Fiscal Territories).

- PRESENTATION BY THE COMMISSION ON THE CAP GOODS => CLARIFICATION BY THE COMMISSION ON CCI COVERING GOODS IMPORTED WITH CERTIFICATES/LICENSES (LINK WITH EU SW) E.G. CAP GOODS

COM informed that following an internal discussion with the colleagues from the Unit A4, it was agreed that specific BPMs are not needed for CAP goods and that there is no significant difference between CAP goods and goods that are subject to prohibition and restrictions.

COM (Unit B1) gave a presentation (available on PICS) on the EU CSW-CERTEX in the context of CCI and how the certificates are covered under CERTEX and how they will be covered under the EU SW environment for customs. **COM** initially presented a general background and an architecture overview of the EU SW environment for customs. **COM** then discussed the processes and the design of EU CSW-CERTEX in relation to the EU certificates, including the check availability process (for PCO and SCO), the check availability with quantity management (QM) process (only for SCO) and the EU CSW-CERTEX communication with the MSs and the involved five messages. Lastly, **COM** presented an example of technical transformations (source XML), the tentative planning of the EU CSW-CERTEX releases (both BPM and IT) and the scope and timeline of the certificates from 2015 to 2023.

COM explained that the PG dedicated to the EU SW environment for customs identified several options in relation to the future legislation, two of them being: (1) the EU databases handling EU-legislated certificates/licences, which are interconnected with EU CSW-CERTEX, will be foreseen in the legislation including the mandatory use of EU CSW-CERTEX and (2) the EU-legislated certificates stored and managed in the national databases are not planned to be incorporated into the legislation due to complex and costly interconnection, related to technical and governance issues. An alternative to the second option is for the customs to interconnect with

these databases nationally, and for the minority of the licences where data needs to be exchanged between the MS, for EU CSW-CERTEX to pass the data between customs authorities. However, the PG had observations and considerations on whether this option is feasible due to extensive work for the customs as well as financial implications. Consequently, the current state of play is to implement the first option. **COM** (Unit B1) committed to investigate the percentage of the EU legislative certificates stored in an EU database and national databases. **NL** inquired whether the mandatory use of EU CSW-CERTEX will be initiated before the deployment of CCI. **COM** (Unit B1) explained that they are aware of the implications and that the objective is to align the date of mandatory use of EU CSW-CERTEX with the deadline for upgrading national import systems to the UCC requirements, but currently, no concrete planning has been defined.

COM (Unit B1) informed that the Commission is currently finalising the proposal for the new legislation before it is examined by the Regulatory Scrutiny Board in April 2020 and then, it will be discussed under the German Presidency in July 2020. **NL** stated that from the perspective of CCI and based on the preceding presentation, it is clear how to validate the EU certificates stored in the EU database, but further discussion is needed to clarify how to manage validations and write off for the EU certificates stored in national databases. **COM** suggested that these should be generally managed manually or for example, if the certificate is stored in the national database of the PCO, the validation of the existence of the certificate could be manually carried out by the PCO. Another solution would be to create a link at a national level between the national application of CCI with the national application of the Single Window where the certificates are stored. In this case, the validation would be managed out of the CCI scope. **COM** further explained that if the certificate is stored in the national database of the PCO for the Single Window, then the PCO will conduct the validation. However, if the certificate of the CAP goods is in the national database of the SCO, then the validation will be performed by the SCO. Consequently, **COM** suggested to provide additional explanations of the various cases in the DDNCA for the declared goods which are subject to prohibitions and restrictions. The explanations will concern the validation of the existence of the certificates and which customs office will perform the validation. **COM** informed **NL** that the certificates (e.g. industrial goods) which are not managed by EU CSW-CERTEX, will be validated manually.

ES stated that the final decision and write off of the declaration is carried out by the SCO. However, subsequent to a related discussion among the members of the **PG** (**CZ**, **ES**, **COM**), **COM** explained that the writing off of the certificate will be managed by the PCO if the certificate is valid for the PCO but nevertheless this should be done, after the final decision of the SCO that the goods can be released. With regard to central level certificates, **COM** (Unit B1) informed that there are certificates issued at entry while others at import and this depends on the nature of the goods. The EU CSW-CERTEX approach for write off is always linked to the moment of release unless the certificate is issued for transit. The function of the PCO is to physically control when required or to ensure at the moment of entry that the consignment is covered by the certificate, but the write-off is to be performed by the SCO. **COM** added that from the CCI point of view, the area of interest is the write off of a certificate for release for free circulation. **COM** (Unit B3) stated that from a technical point of view, at the moment of validation between SCO and PCO, both offices may run the same checks connecting to the central TARIC information and thus suggested that in case the SCO has to check the EU certificate then conditions should be in place to avoid that PCO will not run a concurrent validation process. **COM** proposed to incorporate additional rules for this case. In case of EU certificates whose codes are in the CS/RD2 database, they will be validated in the common code list by the SCO. However, double validation will occur in the event of national codes for certificates that are valid only for the PCO.

COM reminded that in the previous meeting, the CAP goods were discussed and were considered a special case as they are not covered under the CCI Phase 1 but instead, under Phase 2. The objective of the following presentation was to assist in clarifying from a legal perspective what are the requirements for handling CAP goods.

COM (Unit A4) informed that there is not a substantial difference between CAP goods and other goods as all required documents (e.g. authenticity certificate) which are related to the agricultural goods are contained in the TARIC database and are sent to all the MS declaration systems on a

daily basis. Thus, there is a specific code for each type of document, which is also linked to the Single Window and the issue is how to create a connection between the database containing the documents and their identification in order to validate the declared code. Moreover, each MS has one or more central issuing authorities which send a request to DG AGRI which in turn sends the authorisation for issuing the document. Consequently, **COM** (Unit A4) suggested that the PG should contact DG AGRI for investigating how to create the aforesaid connection in order to communicate the details of the documents and subsequently the validation. **COM** concluded that since all measures applicable to CAP goods are directly originating from TARIC to the national declaration systems, then the validation of the existence of a certificate will be managed manually for the documents which are not covered under EU CSW-CERTEX. With regard to the validation of a document, **COM** (Unit B3) announced that even for Phase 1, the CCN2 system can transmit attached Pdf documents or pictures of up to 20MB. **COM** agreed with **AT** that the customs authority responsible for the write off should be indicated in the control plan as stated in Article 233 paragraph 4 IA. Moreover, the type of the certificate and whether the goods are subject to prohibitions and restrictions should be provided in the authorisation. **COM** concluded by committing to discuss with DG AGRI the state of play in relation to CCI and possible future actions.

4 PRESENTATION OF THE UPDATED BPMs L4 ON THE IMPORT OF EXCISE GOOD UNDER CCI, FOLLOWING THE PREVIOUS MEETING

CUSTDEV3 gave a presentation on the updated BPM L4 on the import of excise goods under CCI (available on PICS – “05 Presentation of the updated Business Processes for EIDR, Excise and Temporary Admission.pptx”). Subsequent to a discussion among the members of the **PG** (**DE, AT, FR, FI, PT, DK, NL, COM**), the following changes were agreed to be implemented:

- *L4-CCI-02-08-Handle Excise Goods*
 - Implement all **AT**'s related comments (available on PICS – “*AT comments on BPMs_4th meeting.docx*”);
 - In the SCO lane, rename the task *Start Timer For Awaiting The Release Decision From PCO* to *Start Timer For Handling Excise Goods From PCO*. Similarly, the tasks *Record Release Decision...* and *Stop Timer...* should be renamed accordingly;
 - Delete the first branch in the PCO lane; remove the *Identify If Excise Goods Are Under Duty Paid*, the gateway and everything that follows. Consequently, the third event-based branch at the SCO is also removed;
 - The first task after the start event at the PCO is the *Identify If Excise Goods Are Under Tax Warehousing Procedure*;
 - From the two branches in the PCO lane that remain, the same message is sent to the SCO and it will be called *Notification that excise goods are handled by PCO*;
 - Keep two branches in the SCO lane and change the event names in reference to the message;
 - Merge the two branches in the SCO lane into one and keep one task called *Record Handling Of Excise Goods From PCO*, followed by the *Stop Timer...* task and then the stop event;
 - Remove the name of the message IEXXX at the Excise System. Add a description for the notification task and the message as this is a national matter.
- *L4-CCI-02-07-Take Decision On Release Of Goods*
 - Rename the task *Identify If Customs Declaration Contains Excise Particulars* to *Identify If There Is Excise Duty Suspension* as well as the gateway accordingly.

5 PRESENTATION OF THE UPDATED BPMs L4 ON THE IMPORT DECLARATION FOR TEMPORARY ADMISSION CUSTOMS PROCEDURE UNDER CCI, FOLLOWING THE PREVIOUS MEETING

CUSTDEV3 gave a presentation on the updated BPM L4 on the import declaration for temporary admission customs procedure under CCI (available on PICS – “05 Presentation of the updated Business Processes for EIDR, Excise and Temporary Admission.pptx”). Subsequent to a discussion among the members of the **PG** (**AT**, **FI**, **PT**, **FR**, **DE**, **NL**, **ES**, **COM**), the following changes were agreed to be implemented:

- L4-CCI-02-03-Acceptance Of Customs Declaration
 - Implement **AT**'s two comments (available on PICS – “AT comments on BPMs_4th meeting.docx”).
- L4-CCI-02-00 UCC Centralised Clearance Master Process
 - *Invalidation Request Received* will be added in the task *Manage Customs Dept Under Temporary Admission*.
- L4-CCI-02-05-Manage Customs Debt Under Temporary Admission
 - **CUSTDEV3** will investigate whether the *Identify If Customs Debt Is Secured* is named in a consistent manner in comparison to the other domains;
 - Rename in consistent manner the *Customs Debt* as *Potential Customs Debt* everywhere in the Total Relief section;
 - Check if the BPM is consistent with the normal Manage Customs Debt BPM especially in case of renaming any tasks;
 - **FR** stated that according to Article 157 IA, the *Automated Monitoring* task is not always performed by the customs authority, especially when customs debt occurs. Following a related discussion among the members of the **PG**, it was agreed that the delegates will propose by 24/01/2020 a solution for the monitoring in relation to both temporary admission and payment.

COM committed to present in the next meeting the report from Aris with all the descriptions of the tasks and events for review and to publish them on PICS one week before the meeting.

- L4-CCI-02-04-Handle Temporary Admission
 - According to **AT**'s comment, rename the task *Start Timer For Temporary Admission* as *Start Timer For The Period Of Discharge Of Temporary Admission*.
- L4-CCI-02-07-Take Decision On Release Of Goods
 - Rename *Identify If Customs Declaration Contains Excise Particulars* as *Identify If There Is Excise Duty Suspension* as well as the gateway accordingly;
 - Rename the end event *Supervising Customs Office For Temporary Admission Notified* as *Goods Are Released/Supervising Customs Office for Temporary Admission notified*.
- L4-CCI-02-06-Perform Controls By SCO and PCO
 - Implement **AT**'s two comments (available on PICS – “AT comments on BPMs_4th meeting.docx”);
 - Replace the *Notify Declarant For Additional Documents* with a new BPM called *Request For Additional Documents*. The BPM is similar to *Perform Documentary Controls*. It should contain a gateway to check if the documents are already available to the SCO from the documentary controls. If all the documents are available, send them to the PCO, if not, set timer and request the missing documents;

- Remove the start event *Additional Documents Provided* in the PCO lane. In the Yes branch of the *Additional Documents Requested* add an event to receive the additional documents by the SCO with the *Request For Additional Documents* call activity. The message is called *Provide Additional Documents To PCO*.

6 PRESENTATION OF THE UPDATED BPMS L4 ON THE CCI FOR EIDR, FOLLOWING THE PREVIOUS MEETING

CUSTDEV3 gave a presentation on the updated BPM L4 on the CCI for EIDR (available on PICS – “05 Presentation of the updated Business Processes for EIDR, Excise and Temporary Admission.pptx”). Subsequent to a discussion among the members of the **PG** (**AT, FI, PT, FR, NL, ES, FR, COM**), the following changes were agreed to be implemented:

- L4-CCI-02-01 EIDR With Presentation Notification
 - Rename the end event as per AT’s comment: “Since besides for the customs warehouse also for other cases the lodgement of a supplementary declaration may be waived (see Article 183 UCC-DA) the end point in case of a “NO” should be renamed *No Supplementary Declaration Required*.” **AT** further suggested to add an explanation to the gateway where it is decided if supplementary declaration is required or not and the reason for the control;
 - **COM** referred to Article 167, paragraph 2 UCC, and the specific case where a second special procedure follows the first special procedure and the customs authority may waive the declarant to submit supplementary declaration. With regard to the applicability of the aforesaid case in relation to CCI, **COM** (Unit A2) clarified that no issue would occur since the holder is the same for both special procedures. However, to avoid any misleading assumptions, **AT** committed to communicate in writing a practical example and where an issue may occur in the context of CCI;
 - Remove the gateway for *Time Limit For Control Decision Expired*. After the plus gateway go to *Perform controls...* Add gateway *Is release decision recorded*; If yes *Notify...*, and if no *Take decision...*
- L4-CCI-02-06-Perform Controls By SCO and PCO
 - Add a gateway *Is EIDR* after expiry; if yes add *Record release of goods* and end event *Release of goods recorded*;
 - Skip the *Start timer...* task with a gateway *Is timer started for EIDR*.
- L4-CCI-02-02 EIDR with Presentation Notification Waiver
 - This BPM will be removed and the *UCC Centralised Clearance Master Process* will have a reference to the *Setting a period For Temporary Presentation Notification Submission* BPM.
- L4-CCI-02-02-01 Setting a Period for temporary Presentation Notification Submission
 - No further changes were proposed.
- L4-CCI-02-09 Supplementary Declaration Under EIDR
 - Rename the second end event of PCO as *Final Declaration Data Received*;
 - Rename the message IE443 to *Release/Confirmation Notification To PCO*, and the same approach applies to the message IE429;
 - Implement AT’s comment: “Before the task *Assign MRN* a gateway has to be added called *Has A Presentation Notification Been Lodged* because in case of EIDR with PN

the MRN has been assigned already in the process *L4-CCI-02-01-EIDR With Presentation Notification*;

- Add another gateway before the *Assign MRN* called *Is It A Global Supplementary Declaration*. If yes, *Assign New MRN*.

COM gave a presentation (available on PICS – “*CCI_1_CONTROL_MESSAGES_v.03*”) on the exchange of messages which are associated with the controls processes and requests for supporting documents in CCI Phase 1. **COM** presented the BPMs related to the process of the documentary and/or physical controls, the messages exchanged between the declarant and SCO for control purposes and the proposals for the technical specification. **COM** concluded by inviting the delegates to apply the presented approach in Phase 2.

NL agreed and added that they apply the same approach in their national system. **COM** informed that the AES approach was used for the rejection messages, by implementing one message with various codes for explaining the reasons when different customs declarations or notifications are rejected. **ES** expressed a concern that an issue will arise in Spain as requesting the declarant for supporting documents related to the declaration is considered a documentary control and consequently, any requested amendment from the declarant cannot be carried out. This triggered a discussion among the members of the **PG (ES, PT, DE, AT, COM)** on the messages for requesting supporting documents. It was concluded that **ES** will clarify bilaterally the potential issue while **COM** will re-examine any possible solutions, such as including in the merged message for requesting supporting documents a code that a documentary control will be performed.

7 SUB-GROUP WORKING SESSIONS:

- REQUIREMENTS FOR GLOBAL SUPPLEMENTARY DECLARATION – DECLARATION WITH RECAPITULATIVE NATURE

COM informed that Annex B does not include import columns for the global supplementary declaration and consequently it is necessary to create the structure of the related message. **COM** explained to **DK** that the global supplementary declaration is actually the supplementary declaration with recapitulative nature as defined in Article 163 of the UCC. **COM** stated that the under-discussion declaration covers several simplified declarations and for the purpose of the working session, the latest revised versions of the Annexes B DA and IA were uploaded to PICS. **COM** added that only one importer will be used for the global supplementary declaration at declaration level in order to avoid any processing complications.

A tour de table was initiated on the type of supplementary declaration used in the MSs:

AT does not use the global supplementary declaration but instead, the general supplementary declaration and transaction by transaction.

NL uses the global supplementary declaration, but it is under discussion if it will be used in the new system.

FI uses the global supplementary declaration.

FR does not use the global supplementary declaration but instead, transaction by transaction and periodic.

DK does not use the global supplementary declaration.

DE follows the same practice as **AT**, where one simplified declaration is linked to one supplementary declaration and one message is sent per month.

ES uses recapitulative declaration which is sent periodically (mostly monthly) and includes several simplified declarations.

PT uses a paper-based declaration.

BE uses the global supplementary declaration.

The subgroup 1 was comprised of ES, FI, NL, FR, BE and CUSTDEV3.

- TRANSMISSION OF SUPPORTING DOCUMENTATION BETWEEN THE SCO AND PCO

COM informed that the objective of the second subgroup is to discuss the transmission of the supporting documentation between the SCO and PCO which is not covered under Phase 1. **COM** suggested to create an initial BPM to indicate the specific moment these documents can be transmitted by the SCO to the PCO.

The subgroup 2 was comprised of PT, AT, DE, DK, CZ, FR and CUSTDEV3.

8 PRESENTATION IN PLENARY OF RESULTS OF SUB-GROUP DISCUSSIONS

- **COM** presented the outcome of the discussion of the subgroup 1 (ES, FI, NL, FR, BE and CUSTDEV3) on the requirements for the global supplementary declaration – declaration with recapitulative nature.

COM informed that a number of conclusions were reached with the following three possible scenarios for the recapitulative supplementary declaration:

- One supplementary will cover multiple simplified declarations (submitted for the period). Many MRNs will account for each simplified declaration which will be contained in the Supplementary declaration and provided at SI level under the D.E. *Previous document* with the code “SDE.” In this case, a new MRN will be assigned by the system to the supplementary declaration. The supplementary declaration should be indicated in the D.E. 1102000000 *Additional declaration type* with the code “Y.” There is a need to compare the D.E. in columns I1 and columns H1 to identify the criteria for automatic reconciliation;
- One supplementary declaration will cover multiple simplified declarations made through the EIDR for which the Presentation Notifications (PN) have been lodged. Many MRNs will account for each PN contained in the Supplementary declaration and provided at SI level under the D.E. *Previous document* with the code “CLE.” In this case, a new MRN will be assigned by the system to the supplementary declaration. The supplementary declaration should be indicated in the D.E. 1102000000 *Additional declaration type* with the code “Z.” A comparison was made for the columns I2 and columns H1 to identify the criteria for reconciliation between the supplementary declaration and the PN, which were (a) the MRN of the PN, (b) the declarant, (c) the requested and previous procedure at SI level and (d) the authorisation number. A special case was identified under the second scenario, when during one calendar month, the SCO or the PCO will request for some period (part of the calendar month – for example 10 days) temporary PNs. In this case, the declarant will submit one supplementary recapitulative declaration which will cover all the simplified declarations made through the EIDR for the whole calendar month. During the reconciliation, the system will automatically check the MRNs of the submitted PNs. No MRNs will be provided for the other items (corresponding to the simplified declarations) in the supplementary declaration. However, the system should check automatically the period for the PN waiver to control that there is no obligation to submit the MRN of the PN, as there will be no requirement for the trader to lodge a PN;
- One supplementary declaration will cover multiple simplified declarations made through the EIDR for which no PNs have been lodged. In this case, there is no possibility for automatic reconciliation and one MRN will account for the supplementary declaration. The supplementary declaration should be indicated in the D.E. 1102000000 *Additional declaration type* with the code “Z.”

COM added that the full dataset will be provided for the supplementary declaration. One recapitulative supplementary declaration should be lodged per the goods located in one MS and thus, the declaration will correspond to one PCO since the PCO is on declaration level in the Annex B. In addition, it was suggested to have one declaration per the goods in one location in a MS. **COM** committed to publish on PICS the conclusions of the subgroup 1 and invited the delegates to consider and comment on the number of criteria for the automatic reconciliation for the second scenario and the mapping of the data for the H1, I1 and I2 columns. Upon the suggestion of **COM**, CUSTDEV3 will prepare a preliminary message based on the data elements and the feedback that will be received from the MSs within one week's time.

- **AT** presented the outcome of the discussion of the subgroup 2 (PT, AT, DE, DK, CZ, FR and CUSTDEV3) on the transmission of the supporting documentation between the SCO and the PCO.

Three possibilities were identified for the appropriate time to request the supporting documents:

- An automated request during the risk management process based on a specific risk profile, for example a specific certificate for P&Rs always has to be provided by the declarant;
- The control manager may request as part of the risk management process certain documents upon which to base a control decision;
- A request for additional documents for documentary or physical controls by the PCO.

AT informed that a discussion was initiated on the submission of documents from the SCO to the PCO and it was agreed that the documents requested by the SCO will not be automatically submitted to the PCO, unless the PCO sends a request for those documents concerned. In the case of a document request is sent from the PCO to the SCO, the SCO will first check whether the documents requested are already available in the SCO system due, for example, to previous document request for documentary control by the SCO. If the documents are already available in the SCO system, then no request will be sent to the declarant. However, if the documents are not available in the SCO system, then the document request is sent to the declarant. The submission of the requested documents to the PCO will take place at the moment when all the requested documents are available in the SCO system including those requested from the declarant by the SCO. **COM** stated that it will be necessary to create a new BPM considering that the SCO has to check in the system the availability of the requested documents. **AT** said that this will be covered as a sub-process in the *Perform Controls By SCO and PCO* BPM.

Bearing in mind that the request for supporting documents and the request for additional documents have different names and formats, **AT** suggested to consider a possible alignment. Moreover, **AT** suggested to add a data element of the reference number of the requested document with the status "D" for documents which are not indicated in the customs declaration. The additional information should have the status "O" in order, for example, to provide further information which has to be sent to the declarant. Furthermore, an indicator is needed for whether the document has to be also provided physically to the PCO for control purposes (e.g. write off paper license). In case of amendment or invalidation after the release, there should be the possibility to request documents from the declarant in order to substantiate that conditions for amendment or invalidation are fulfilled. Consequently, it is necessary to extend the scope of CCI with a new BPM, considering that once an amendment request for a declaration which affects the PCO is received, a process is required in order to provide the amended declaration to the PCO.

FR referred to the identified points in time for requesting supporting documents and stated that according to French customs, when the customs authority requests supporting documents, it always coincides with documentary controls or physical checks. Therefore, inquired on the status of the declaration in the system when requesting supporting documents. **COM** informed that according to Phase 1, the status in that case would be that the goods are under control. A discussion among the members of the **PG (PT, FR, AT, ES, DK, DE, NL, COM)** was triggered

around the possibility for requesting document in order to decide whether control is necessary or not, the status of the declaration in the system in that case and the type of control communicated. **COM** was of the opinion that the decision for performing controls should be based on the automated results of the risk analysis in order to facilitate the process. **AT** suggested to amend the request for supporting documents message in order to notify if controls will be carried out. The members of the **PG** agreed to make the following modification:

- L4-CCI-02-06-Perform Controls By SCO and PCO
 - Merge the messages IE430, IE460 and IE452 and add *Type Of Control*. **COM** added that the new message would also cover the IE 450, as it was presented that IE460 and IE450 were merged in one IE460. The type of control and other elements may be hidden from the declarant using rules and conditions depending on the business case. The new message will be called IE460 *Import Control Decision Notification* in alignment with AES, where they use IE560 “Export Control Decision Notification.

The subgroup also discussed the request and the results of controls and the need to have common codes for control requests (e.g. physical control due to classification or origin). **AT** reminded that they have uploaded on PICS a related document for examination by the members of the PG. **COM** committed to evaluate the aforesaid necessity and the possible collaboration of the risk analysis team. Moreover, the related codelist will be discussed in the IT PG for CCI Phase 1 at the upcoming meeting on 26 February 2020.

9 AOB

No AOB topics were raised.

CONCLUSIONS/RECOMMENDATIONS/OPINIONS

COM summarised the action points of the meeting:

- **COM** will further examine with DG AGRI the full list of the certificates and those which are required for agricultural goods and clarify which are managed under CERTEX and which require manual procedure. The state of play in relation to CCI and possible future actions will be discussed with DG AGRI;
- **CUSTDEV3** will investigate whether the *Identify If Customs Debt Is Secured* is named in a consistent manner in comparison to the other domains;
- The **MSs** will propose by 24/01/2020 a solution for the monitoring of both temporary admission and payment in relation to the *Manage Customs Debt Under Temporary Admission* BPM;
- **COM** will present in the next meeting the report from Aris with all the descriptions of the tasks and events of the BPMs for review and to publish them on PICS one week before the meeting;
- **AT** will communicate in writing a practical example and where an issue may occur in the context of CCI in relation to the specific case where a second special procedure follows the first special procedure;
- **COM** will publish on PICS the outcome of the first subgroup on the requirements for the global supplementary declaration (declaration with recapitulative nature);
- **AT** will publish on PICS the outcome of the second subgroup on the transmission of supporting documentation between the SCO and the PCO;
- The **MSs** will provide comments on the outcome of both subgroups on PICS;

- **COM** will update the BPMs based on the discussions of the PG and upload them on PICS in the week 27-31/01/2020 for review by the MSs;
- The **MSs** will provide within one week their feedback on the requirements for the global supplementary declaration. **CUSTDEV3** will then prepare the initial structure of the message based on the data elements and the feedback that will be received from the MSs. The message will be published on PICS before the next meeting of the PG.

The **Chair** closed the 4th meeting of the PG CCI FSS Ph2 by thanking the participants for their active contribution.

NEXT STEPS

The next steps were inscribed under “Conclusions/Recommendations/Opinions”.

NEXT MEETING

The next meeting of the PG will take place on 10-11/02/2020.