

Agenda

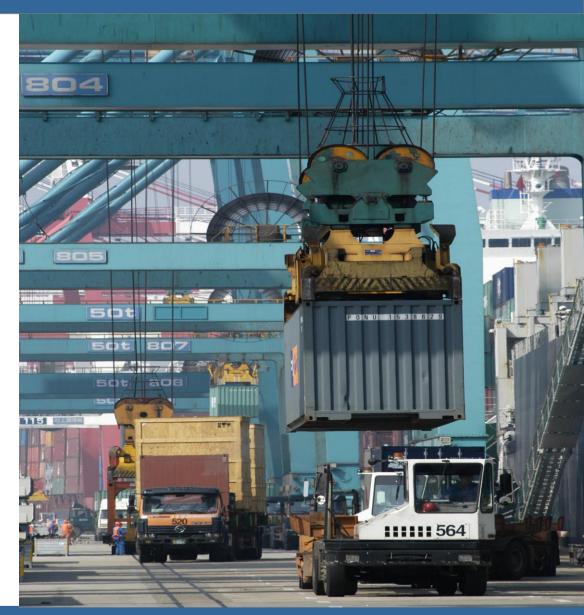
New UCC: What Should Ports Expect from It?

- 1. Aim of the new UCC
- 2. UCC implementation
- 3. Summary of the key changes
- 4. Disadvantages of the UCC: potential impact on Free Trade Agreements (FTA)
- 5. Other regulations with direct impact on customs clearance process



New UCC: Aim

- 1. Provide legal certainty and uniformity by increasing clarity for customs officials throughout the EU. Harmonized application
- 2. A paperless and electronic customs environment
- 3. Streamline customs procedures
- 4. AEO operators
- 5. Risk management and customs controls based on EU harmonized risk analysis using electronic data processing



New UCC: Implementation

The UCC is binding in its entirety and directly applicable in all Member States.

The substantive rules of the new Union Customs Code (UCC) entered into force last May 2016 but certain provisions will be applicable at a later stage. Why?

Because the application of certain UCC rules are based on the use of electronic data processing: dependent on the availability of IT systems across Member States.

To deploy or upgrade IT systems: deadline December 2020.



New UCC: Summary of key changes

- 1. Simplification of customs procedures
- 2. AEO certified operators advantages
- 3. Common electronic databases e.g. EBTI
- 4. Customs valuation
- 5. Centralized Customs Clearance



New UCC: EU centralized customs clearance

What centralized clearance mean?

A procedure that enables an economic operator certified as AEO to centralize its import export customs clearance process in the Member State where it is established regardless the EU Member State where goods are located





New UCC: Summary of key changes for sea-shipping

- 1. Exporter definition (?)
- 2. Prior-SAD: customs declaration prior to the presentation of goods to customs
- 3. Temporary admission: the period of discharge has been increased from 45 days to 90 days
- 4. Ship supplies: This provision confirms that ship supply is a form of export regardless of the destination of the vessel

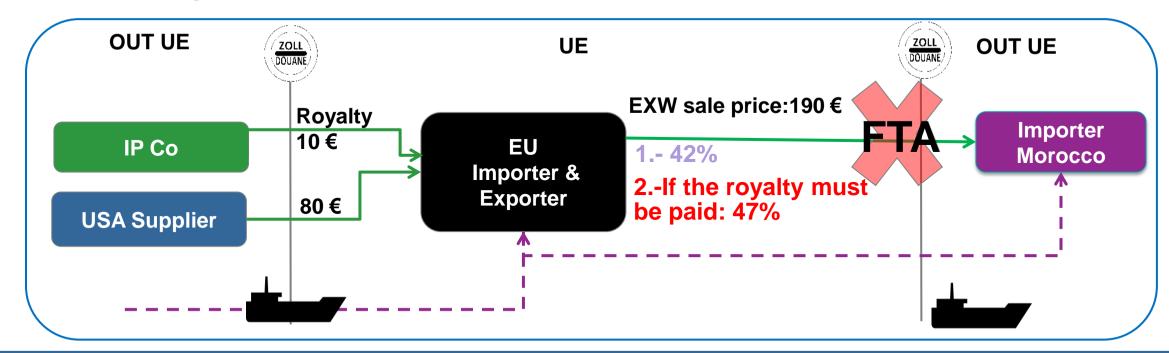


New UCC: Disadvantages

Changes regarding Customs valuation: the UCC increases customs value under certain scenarios.

(E.g. first sale for export principle -still applicable in USA- has been abolished & Royalties and Licenses fees have become most of them dutiable)

Potential impact on FTA!



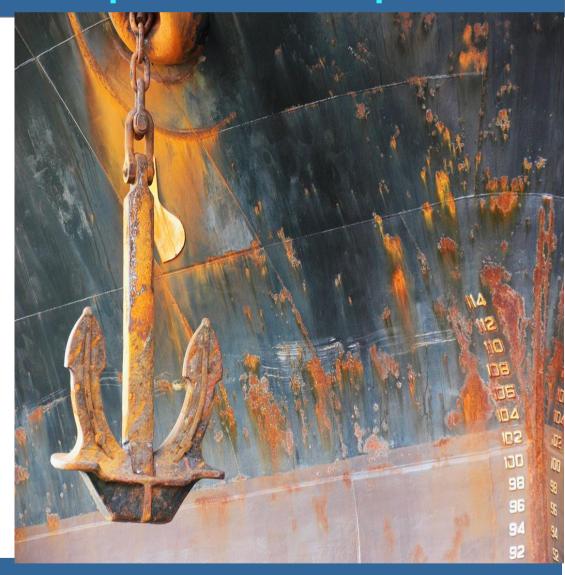
New UCC: What Should Ports Expect from It? Other regulations with impact on export import clearance process

Customs

VAT

Regulatory

(e.g. sanitary, phito-sanitary, safety & quality, dual use)





ESPO Conference – Dublin, June 2016 - Carmen Caro