



January 2016

Publication of the implementing provisions to the Union Customs Code

29 December 2015, two acts were published in the Official Journal of European Union, which are relevant from the point of view of the upcoming comprehensive amendments to the EU and Polish customs law.

The two acts published on 29 December 2015 are:

- Commission delegated regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code,
- Commission implementing regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code.

These two regulations fully complement provisions contained in regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code.

The new acts contain provisions supplementing regulations of Union Customs Code. Delegated regulation (EU) 2015/2446 clarifies the elements of the Code and ensures

their proper use, whereas the implementing regulation (EU) 2015/2447 determines detailed procedural rules for applying provisions specified in the Code and in the delegation regulation.

On account of the publication of aforementioned regulations, it may be assumed that the envisaged date of 1 May 2016 of entry into force of the new codification remains valid.

Among the most significant changes, which may affect business activities carried out by the entities participating in trade of goods with foreign countries, the following should be highlighted:

- a significant extension of benefits and entitlements for AEO status holders,
- the introduction of centralized clearance – permission may be granted only to authorized economic operators (AEO),
- presentation of the concept of so-called “self-assessment”, which is also available only for holders of AEO status,
- creating the possibility of avoiding physical inspection of goods cleared under the simplified procedure (a solution available to holders of AEO status),
- a possibility of reducing the amount of guarantee, which may be used by authorized economic operators (AEO),

- imposition on customs authorities of the duty of reassessment of permissions issued prior to 1 May 2016,
- changes in the array of customs procedures and the abolition of the current legally binding division into customs-approved treatment and customs procedures,
- changes of the scope and time of the binding tariff information,
- new regulations concerning customs debt, comprehensive security and the rules of using the comprehensive guarantee with a reduced amount,
- an extension to the possibility amending a customs declaration after release of goods.

We invite you to follow our publications, in which we will comment in detail upcoming changes in the field of customs law. In our future alerts we will in particular focus on the regulations which may cause the necessity to introduce significant changes or adjustments in the internal procedures of affected companies.

Please do not hesitate to contact us, if you wish to discuss the impact of upcoming changes on the situation of your company or need any additional information.

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