

Customs Alert

KPMG in Poland



March 2016

Customs authorities will perform a re-assessment of AEO certificates and other permits in customs matters

Owing to the new customs law coming into effect, Customs Chambers will perform a re-assessment of all AEO (Authorized Economic Operator) certificates and any other authorizations in customs matters, which were issued before 1 May 2016 for an indefinite period on the basis of provisions currently in force.

The New Union Customs Code along with Commission delegated regulation and implementing regulation are coming into effect on 1 May 2016. Article 250 of the delegated regulation imposes an obligation on the customs authorities to carry out inspections of authorizations granted on basis of previous legislation. The action applies to all authorizations issued for an indefinite period, which will be effective on 1 May 2016.

Re-assessment of authorizations

The authorizations, which will be re-evaluated are:

- all types of AEO certificates (AEOF, AEOC and AEOS);
- authorization to operate a customs warehouse;
- authorization for the local clearance procedure;
- authorization for the simplified declaration procedure;

- permission to operate in a free zone or in a free warehouse;
- status of authorized consignor or consignee in EU transit (T1/T2);
- status of authorized TIR consignee or consignor;
- authorization for waiver from providing security in transit;
- authorization to use a comprehensive guarantee in transit with a reduced amount (100 per cent, 50 and 30 per cent);
- authorization to establish a regular shipping service;
- authorization to confirm to EU status by the authorized issuer (T2L/T2LF);
- authorization for flat-rate determination of certain elements formulating customs value issued on basis of art. 156a of CCIP.

The inspections will be carried out on authorities' own initiative. Businesses will be informed in advance about the planned re-assessments. The authorizations remain valid until the day of the inspection. After the re-evaluation the original permission is revoked and the competent authority issues a new authorization, as long as the inspection results are positive and the business fulfills the specified requirements and criteria.

Additional requirements for AEO

The new legislation will significantly change the scope of regulating the obtaining of the status of authorized economic operator. Additional criteria for holders of the AEOC certificate includes practical standards of competence or professional qualifications directly related to the activity carried out. Moreover, the criteria for compliance with legislation have been extended. After 1 May 2016, an authorized operator will be obliged to obey not only customs legislation, but also taxation rules. Additionally the holder of AEO status cannot be sentenced for serious criminal offences relating to their economic activity. The re-assessment will focus on fulfilling all requirements, including those newly introduced. Businesses should pay attention to the new criteria, since their introduction may lead to difficulties in obtaining AEO certificate, or the procedure of obtaining this status may be lengthened.

We recommend appropriate preparations are made with regard to the new rules. In particular businesses that currently hold AEO status should consider reviewing internal procedures and verifying whether they are still fulfilling the compulsory requirements for authorized operators.

If you wish for additional information about this subject, please do not hesitate to contact us.

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