

Seminar in Helsinki, Finland on Centralised Customs Clearance

Who should read:	JCCC
What is it about:	Information to update the trade regarding the Helsinki Seminar on Centralised Customs Clearance under the new Customs Code.
When effective:	Now

1. Background

The Helsinki Seminar was a two-day event, jointly hosted by the Commission and the Finnish Customs administration. Briefly, Centralised Clearance is a trade facilitation measure designed so that an economic operator will be able to submit his summary and/or Customs declarations in electronic form in the Member State where he is established, irrespective of the Member State in which the goods actually enter or leave the Community.

This embraces ideas such as a single point of access and there are some key advantages that are expected as a result. Under these proposals, traders will only have to deal with one customs administration as opposed to dealing with several and therefore benefit from greater consistency in the application of customs rules and procedures. Multi-national corporations will also have the option to begin centralising functions related to customs declarations and record keeping.

The first day comprised of a series of presentations followed by the creation of three working groups to discuss the issues. The subject for the 3 groups were:

- Group1: AEO/Centralised Clearance: scope, conditions and formalities
- Group2: “Centralised Clearance - Procedural issues, Business Process and Requirements”
- Group3: “Other legal administrative issues arising from Centralised Clearance (VAT, excise duties, statistics)”.

The groups presented their conclusions at the end of the seminar. Customs representatives, Lesley Deeks, Mark Dillon and Graham Brown attended the Seminar along with Andrew Grainger from SITPRO.

2. Presentations

All the presentations can be found in Annexe I. A summary of some of the key points from the presentations are as follows:

The Concept of Centralised Clearance and VAT aspects

Michael Lux (Commission) delivered this presentation. He stated that Centralised Clearance is related to other key elements of the new Customs Code and will fulfil some of the Lisbon agenda. Some of the other points Mr Lux made:

- Safety and security controls would be enforced at the border.
- Centralised Clearance may be a one or two step process.
- Fiscal and economic controls would be carried out by the inland office.
- The merging of the Simplified Declaration Procedure and Local Clearance Procedure to restrict the place of customs debt to the place where the supplementary declaration is lodged - thereby solving some of the current issues that make Centralised Clearance difficult to implement.
- E-systems must be in place by 2009 to solve issues of interoperability.

AEO and its link to Centralised Clearance

Manuela Cabral (Commission) delivered this presentation. She explained that AEO is a status that gives access under the current Customs Code to:

- Simplification under the customs rules.
- Facilitation with regards to customs controls relating to security and safety.

Development of this concept will take into account:

- The criteria to qualify as an AEO.
- The authorisation procedure.
- The benefits of being an AEO.

This presentation elaborated on these aspects. An unresolved issue is whether, under the new Customs Code, Centralised Clearance should be reserved exclusively for AEOs.

Single Access Point (SAP) and/or Centralised Clearance

Frank Janssens (Commission) delivered this presentation. The key points were:

- Single Access Point (SAP) and Centralised Clearance are not the same thing, but independent from each other.
- Both would enable the submission of EU wide Customs declarations from trader premises.
- SAP is a technical service where the “electronic address” for submission can be dissociated from the place of declaration.
- Centralised Clearance is a customs procedure where the place where the goods are presented is dissociated from the place where they are entered in the records.

Trade Expectations from Centralised Clearance

Per Anders Lorentzon (Eurochambres) delivered this presentation. The key points he made included:

- The need for the Commission to provide clarity to the trade.
- Whether a company without AEO status can use Centralised Clearance.
- The trade is positive to the idea of Centralised Clearance.
- Simultaneous implementation throughout the Community is necessary.

Customs 2007 Project Group on Automated Importation System (AIS)

This presentation was delivered by Vidar Gundersen from Sweden and focused on the technical aspects of the AIS. The key point was:

- AIS will be the realisation of Centralised Clearance as part of the E-customs project.

Customs Project Group on Single European Authorisations (SEA)

This presentation was delivered by Graham Brown from UK Customs and Serge van Dijk from Dutch Customs. This gave some emerging thoughts from the current SEA Working Group. The key points were:

- One of the current issues of implementing SEA is no legal basis for this type of authorisation. It relies on bilateral or multilateral agreements between Member States.
- Another issue for Customs administrations is the division of collection costs (Own Resources) under these type of authorisations.
- Other issues include defining the place of customs debt, how to enforce national prohibitions and restrictions and the collection of VAT and statistics.
- The SEA Working Group is trying to identify ways of solving these issues.

3. Working groups

The results of the Working groups can be found in Annexe II. The work on Centralised Clearance is being progressed jointly under the new Customs Code and the E-Customs project.

4. Further information

To find out more, you can visit the Commission [website](#) (this link will open a new window) on EUROPA - Taxation and Customs Union/Conferences and other events.

If you would like further information you can visit the above link or email customscode@hmrc.gsi.gov.uk.

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