

# Guidance Manual on Customs Simplified Procedures for placement of goods under a customs procedure

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This manual provides a guide to Customs Simplified Procedures, which are provided for in the Union Customs Code (UCC) along with the related Commission acts, delegated and implementing acts, for placement of goods under a customs procedure.

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## Introduction

The Union Customs Code (Regulation (EU) No. 952/2013 of the European Parliament and of the Council) of 09 October 2013 along with the related Commission acts, delegated and implementing acts, provide for Simplifications for placement of goods under a customs procedure for compliant and trustworthy economic operators, subject to the fulfilment of conditions and involve an application and authorisation process.

This manual explains the simplifications provided for under the UCC for placement of the goods under a customs procedure and include:

- Simplified declaration (SD) (Article 166 UCC, Article 145 DA and Articles 223-224 IA): allows a holder to have goods placed under a customs procedure on the basis of a simplified declaration. The benefit is related to the two-step procedure: particulars or documents can be missing at the time of release of the goods.
- Entry in the declarant's records (EIDR) (Article 182 UCC, Article 150 DA and Articles 223-224 IA): authorise the holder to lodge a customs declaration in the form of an entry into the declarant records, provided that the particulars of that declaration are at the disposal of the customs authorities in the declarant's system when the declaration is lodged.
- Centralised clearance (CC) (Article 179 UCC, Article 149 DA and Articles 229-232 IA): authorises a holder to lodge, or make available, at the customs office where he is established, a customs declaration for goods which are presented to customs at another customs office within the customs territory of the Union. THIS IS CURRENTLY NOT AVAILABLE - an EU Centralised Clearance System is being developed to cater for this with an expected rollout date of approximately 2023.
- Until the EU Centralised Clearance System is available, Authorisations will continue to exist under legislation Pre-UCC for Single Authorisation for Simplified Procedures (SASP), which is subject to all European Community Customs Regulations and in particular Article 76(c) of Council Regulation (EEC) No. 2913/92 and Articles 253(3), 253(a)-(m) and 263 to 267 of Commission Regulation (EEC) No. 2454/93.

- Self-assessment (SA) (Article 185 UCC, Articles 151-152 DA and Article 237 IA): authorises an Authorised Economic Operator (AEOC) to carry out certain customs formalities that are to be carried out by the customs authorities, to determine the amount of import and export duty payable, and to perform certain controls under customs supervision. Processes and procedures for the operation and governance of self-assessment have yet to be agreed at EU level. Accordingly, this simplification is not yet available.

The use of any of these simplifications is dependent upon availability of the simplification in Ireland, an application and an authorisation.

A more recent version of this manual is available.