



# The Union Customs Code

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**UCC**  
SIMPLICITY SERVICE SPEED  
A MODERN FRAMEWORK  
FOR CUSTOMS AND TRADE

Taxation and  
Customs Union

# Why did we decide to do it?

## Some of the reasons

- Adapt regulation to trade realities and modern reporting and communication tools
- Strengthen legal certainty and predictability
- Aim at increasing trade facilitation and security&safety
- Protect financial interests of EU and Member States
- Join up customs across the EU and implement the same way to create a level playing field

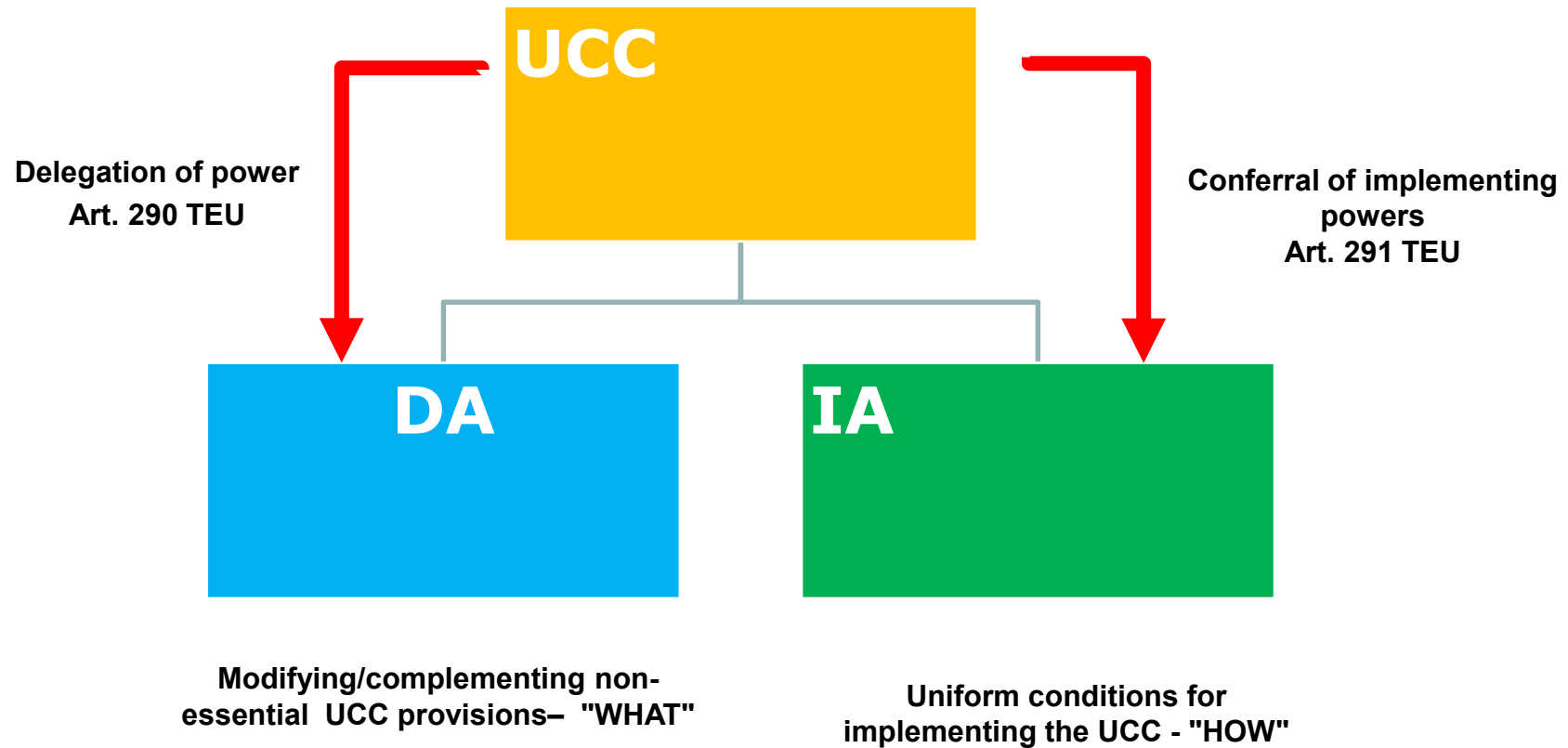
## What are the main objectives?

- Better regulation
- Total shift to paperless
- EU wide common implementation
- Fit for purpose customs rules (modernised & simplified, more legal certainty)
- Reinforce AEO status/benefits

## Why did it take so long?

- Customs Union in place for decades
- Complex existing rules in Common Customs Code
- The difficulties of the Modernised Customs Code
- Highly ambitious project
- Complex set institutional set-up
- Changing a helicopter rotor in mid-flight

# The UCC Package





Regulation (EU) Nr. 952/2013

„Delegated Act“ (Reg (EU) Nr. 2446/2015)

e-customs

**UCC**

**DA**

Corrigendum 2015

e-customs Decision 70/2008/EU (MASP)

**WPUCC**

Work Programme for the UCC 2014/255/EU (Art. 280 UCC)

Annual alignment

**TDA**

Amend/suspend

**IA**

„Implementing Act“ (Reg (EU) Nr. 2447/2015)

IT-Transition „Transitional Delegated Act“ (Art. 278 UCC)





## Calendar

- **9/10/2013:** Adoption of the UCC
- **29/04/2014:** Adoption of the electronic Work Programme (revision in May 2016)
- **1/5/2016:** Implementation of UCC and continuation of work of developing electronic systems for the application of the procedures which depend on IT systems
- **31/12/2020:** Last deadline for the implementation of IT systems and end of the transitional period

## Has it worked?

- The legal framework is in place but the work continues
- All stakeholders contributed
- The implementation challenge
  - IT
  - Application of the rules





## What do we expect

- Increased competitiveness and job creation
- Level playing field and same level of protection at the whole of EU external border
- Increased synergy between taxation and customs
- Improved protection of citizens, via better cooperation between government agencies and better availability and use of data
- Continued cooperation on further modernisation

## Lessons Learned

- 1) Consultation the key: many interactions needed
- 2) A workable transition is essential
  - example "use of existing authorisations pending reassessment"
- 3) Common implementation depends on common interpretation
  - the importance of guidance

## Lessons Learned (contd)

- 4) Understanding of the constraints of the institutional framework and rules
- 5) The need to be flexible and re-assess in the light of unforeseen effects:
  - tackle problems quickly
- 6) Transparency works
- 7) Joint – MS/Trade/COM meetings can contribute significantly to good solutions

# The Challenges

- Gearing up the IT challenge both in Trade, MS and COM
- Delivering common implementation in all MS
- Developing the new simplifications while guaranteeing control effectiveness
- Ensuring the continuing label of quality that is AEO

## The Challenges (contd)

- Continuing and reinforcing co-operation between all stakeholders
- Strengthening synergy between tax and customs
- Focussing on governance of the Customs Union to make for seamless interaction and co-operation
- Interacting with the wider world to ensure more effectiveness in customs processes across the globe



# Thank you for your attention

- [https://ec.europa.eu/taxation\\_customs/business/union-customs-code\\_en](https://ec.europa.eu/taxation_customs/business/union-customs-code_en)
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