



HM Revenue
& Customs

Union Customs Code(UCC) Temporary Admission

Importing antiques & works of art:

Temporary Admission

Non-union goods intended for re-export after a specific use may be admitted with total or partial relief from import duty without being subject to other charges provided for under other relevant provisions or commercial policy measures.

Temporary Admission procedure may only be used:

- No change to goods
- Goods can be identified, or
- Holder of the procedure is established outside the EU
- Requirement for total or partial relief can be met.



Temporary Admission

- Usual max period for goods under TA is 24 months
- Diversions based on sale value.
- If goods sold at the event and exported
- Buyer has to export within 30 days



Temporary Admission – Works of Art

- Works of art, collectors items and antiques as defined in Annex IX to Directive 2006/112/EC, imported for the purposes of exhibition, with a view to possible sale may benefit from the TA waiver scheme;
- When is an export licence required?
- If goods sold & remain in EU diversion based on sale value



What do I need to put in place prior to Importing?

An authorisation from HMRC applied for on form SP5(TA)
Must meet 4 conditions to hold an authorisation –

1. Be financially solvent
2. Have a good history of compliance
3. Maintain adequate records appropriate to the procedure
4. Have an Economic Operator Registration and Identification (EORI) number if established in the EU or for TA use the EORI 05000XX.XX



What do I need to put in place prior to Importing ?

- A guarantee in place to cover the potential debt liability. This will include customs duty and in certain cases Import VAT.

A guarantee for Import VAT will be required when:

- The economic operator is not established in the EU
- The guarantee is part of an authorisation involving more than one Member State
- An authorisation by declaration is being used or
- Non compliance is identified



What do I need to put in place prior to Importing

To apply for a reductions / waivers you do not need to be AEOC but you must meet the **four AEOC criteria of compliance, solvency, adequate record keeping and competence/professional qualification.**

- Further info on guarantee reductions/waivers can be found in the customs authorisations and approvals manual CAA007100, CAA07110 and CAA07120 which is on GOV.UK
- Authorisation by declaration - no authorisation but guarantee will be required



Applying for a guarantee

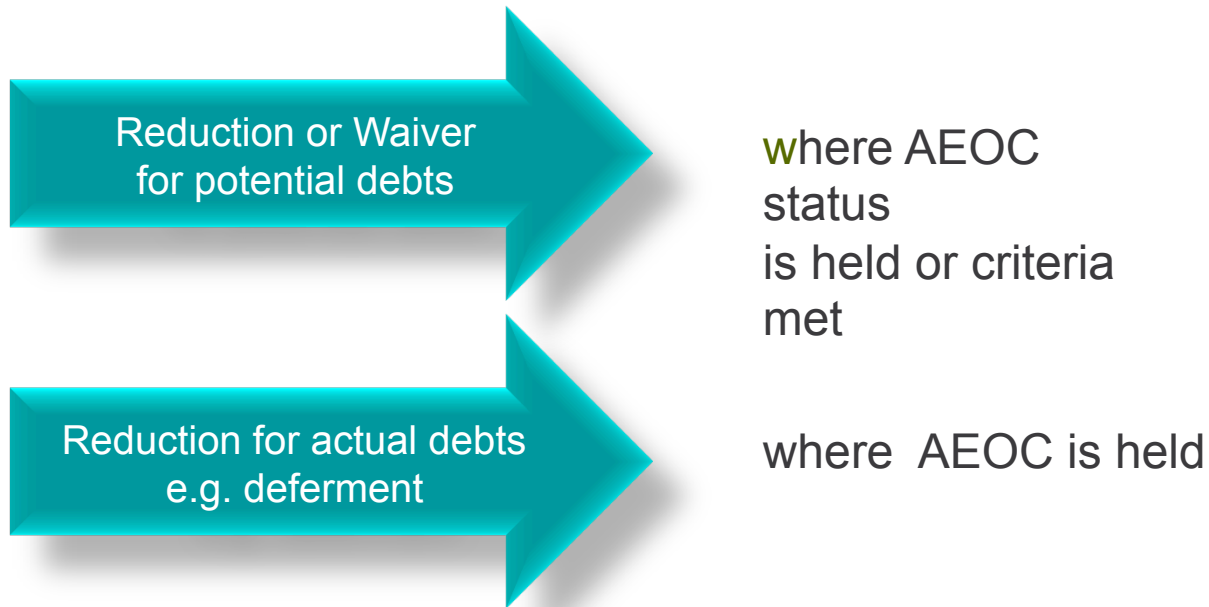
Form CCG1 – applying for the Customs Comprehensive Guarantee (CCG) authorisation

- HMRC have a maximum of 120 days to issue the decision
- Once CCG guarantee granted – notified of possible reductions/waivers
- Authorisations in the UK, a JCL can be provided = legal undertaking from 3rd party covering legal debts only, excluding Transit



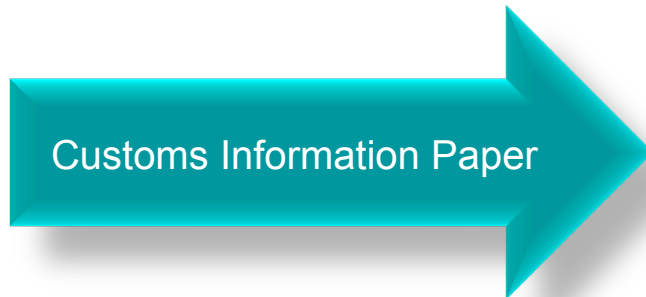
Comprehensive Guarantees

- Reduced Guarantees and Guarantee Waivers available only



Comprehensive Guarantees

- Customs Comprehensive Guarantee



51 (2015) CCC
introduced under
the UCC



Authorised Economic Operator (AEO)

- AEO standards are linked throughout the UCC
- AEO standards become the cornerstone for operating customs procedures and other financial benefits ~ guarantee reductions and waivers
- Transition - Current authorisation holders will be re-assessed by 30th April 2019



What is AEO?

- An internationally recognised quality mark which indicates that a business operates within a secure supply chain and their internal controls and procedures are efficient and compliant
- **Qualifying criteria**
 - Record of compliance
 - Satisfactory system of managing commercial and transport records
 - Proven solvency
 - Security & Safety standards



AEO – so what has changed under the UCC

- Two types outlined in UCC:

Holding both is equivalent of current AEOF status

- New criteria for practical standards of competence or professional qualifications
- Criteria expands to include compliance with customs **and** taxation activity of the applicant.



How do you apply?

AEO(S)

- Document procedures
- Self assessment against criteria using the SAQ form sections 1-5
- Carryout a Security & Safety Assessment
- Develop a security plan

AEO(C)

- Document procedures
- Self assessment against criteria using the SAQ form sections 1-4

The image shows two overlapping Self-Assessment Questionnaire (SAQ) forms from HM Revenue & Customs. The top form is for AEO(S) and the bottom form is for AEO(C). Both forms contain sections for company information, legal status, and self-assessment criteria. The forms are titled 'Self-Assessment Questionnaire' and 'HM Revenue & Customs'. The AEO(S) form has sections for '1. Company information', '2. Legal status of the individual or entity', '3. Date of establishment', '4. Full address', and '5. Full address'. The AEO(C) form has sections for '1. Company information', '2. Legal status of the individual or entity', '3. Date of establishment', '4. Full address', and '5. Full address'. The forms are partially obscured by the text 'sections 1-4'.



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Nominate a senior person as the contact for
the customs authority

AEO interaction across UCC



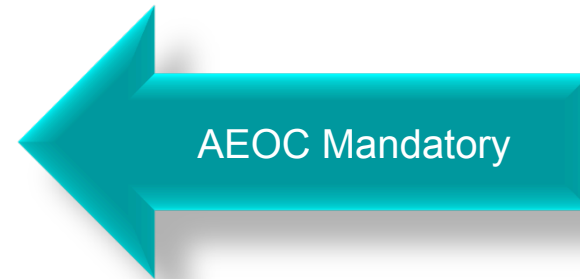
AEOC criteria to be met

- Comprehensive guarantee
- Guarantee reductions/ waivers
- Simplified Customs Declarations
- Entry in Declarant's Records (EIDR)
- Valuation simplifications
- Regular shipping services
- Temporary storage
- Authorised weigher
- Transit simplifications
- Special procedures
- Customs representative in OMS



AEO interaction across UCC

- Duty deferment guarantee reduction
- Movements within a TS authorisation between different MS
- Centralised Clearance
- Self Assessment
- EIDR – presentation waiver



Summarise

- Authorisation for TA UCC import VAT only
- Guarantee Waiver - meet the Criteria:- established in the EU, compliant, solvent & satisfactory record keeping
- Guarantee – Simplified TA, not established in EU, & non compliant guarantee required
- Impact of the UCC on TA applications in the UK: Must meet the criteria for a guarantee waiver. May wish to consider AEO



Further information

- HMRC's Union Customs Code Guidance Document:
 - www.gov.uk/introduction-of-the-union-customs-code-ucc
- Subscribe to Import and Export Email Updates:
 - www.gov.uk/topic/business-tax/import-export/latest
- Customs Information Papers:
 - www.gov.uk/government/collections/customs-information-papers—2
- HMRC UCC Team, email: ucc-masp.implementation@hmrc.gsi.gov.uk
- EU UCC site: www.ec.europa.eu/taxation_customs/customs/customs_code
- UCC Special Procedures Notice **3001** & AEO Public Notice **117**
- CCG1:
 - <https://www.gov.uk/government/publications/import-and-export-apply-for-a-customs-comprehensive-guarantee-ccg1>
- UCC Guidance published on www.gov.uk
-  AEO Central Site, tel: **03000 564 556**