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Guidance

# Customs Information Paper 4 (2017): Union Customs Code (UCC) Reauthorisation triggers

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## 1. Background

The Union Customs Code (UCC) ([Regulation \(EU\) 952/2013](#)) entered into force on 1 May 2016. At that time HM Revenue and Customs (HMRC) published a list of amendments to existing Community Customs Code (CCC) authorisations that would trigger the requirement to apply for a new UCC authorisation. The list was published in the [Customs Authorisations and Approval \(CAA\) manual CAA04020](#).

Triggers are amendments to existing CCC approvals/authorisations that result in changing the existing terms and conditions to new UCC terms and conditions for which a new UCC authorisation will be required.

## 2. Revision of list of triggers

HMRC has revisited the list of amendments that would trigger a change to UCC terms and conditions. Revisions to the list of triggers are explained in this CIP. The CAA manual will be updated to reflect the changes.

If you're an Authorised Economic Operator for Customs Simplifications (AEOC) you'll now be able to make many of the amendments listed below without triggering the need for a new UCC authorisation. If you're not an AEOC, you may still be able to benefit from the revised triggers following consultation with your supervising office.

### **3. Notifying amendments to existing CCC authorisations**

All proposed amendments to existing CCC approvals/authorisations must be notified to your supervising office whether they trigger a UCC change or not and whether you're an AEOC or not. They will then establish whether or not a change to UCC terms and conditions will be required.

## **4. Revised Triggers for re-authorisation under the UCC terms and conditions**

### **4.1 All approvals and authorisations**

Changes which trigger UCC approval/authorisation are:

- a change to the legal entity
- significant changes to the software packages or supplier
- the addition of prohibited, restricted or licensed goods to an existing CCC authorisation
- any change to an authorisation involving more than one member state (formerly known as Single Union Authorisation)

Changes which won't trigger UCC approval/authorisation are:

- name (that doesn't change the legal entity)
- telephone number
- address
- directors (where this doesn't substantially impact on the authorisation, for example, head office moves or doesn't affect compliance history, solvency or guarantees)
- software which addresses mandatory rules or control issues
- software package if minor in nature (your supervising office will assist in determining whether a software change is minor)
- representation status
- Customs Procedure Codes (CPC)

### **4.2 Temporary Storage and other designated or approved premises - Move of approved premises named in a CCC authorisation**

For all HMRC designated premises authorisations and Border Force issued Temporary Storage approvals, a move of premises may not automatically trigger a change to UCC

conditions. However, you will always have to notify your supervising office of your move and an approval check will still be required to ensure compliance with your current operating conditions.

### **4.3 Customs Freight Simplified Procedures (CFSP)**

Changes which trigger UCC authorisation are significant changes to CFSP IT systems, including a change of supplier and/or software package.

Changes which will not trigger UCC approval/authorisation are minor changes to CFSP systems and software.

Please contact your authorising office prior to implementation of any change to discuss whether your planned change is likely to be considered significant.

### **4.4 Special procedures (Inward and Outward Processing, Customs Warehousing, End Use and Temporary Admission)**

The following changes will not now necessarily trigger UCC authorisation for AEOC traders:

- additional products added – as long as the change means that an economic test isn't required for the goods added and/or the goods added to the authorisation aren't subject to anti-dumping duty
- for Inward Processing - if the holder wishes to declare more than 20% of the goods they import to inward processing to 'free circulation' instead of re-exporting them. Any change should not exceed the limits in [Regulation 2446/2015](#) Article 167 (1) (f) and (s). This excludes equivalent goods as set out in Annex 71-04 [Regulation 2446/2015](#). You should consult with your supervising office to check whether your goods are subject to measures that would affect their declaration to free circulation, for example agricultural measures or anti-dumping duty
- for Customs Warehousing - application to undertake 'remote retail sales'
- for Customs Warehousing, Inward Processing, Outward Processing, and Temporary Admission - changes made to the first 4 digits of the commodity code
- for End Use – any change to a commodity code

### **4.5 Customs Comprehensive Guarantee (CCG)**

Changing the guarantor for the duty deferment account will not trigger the need to apply for a CCG.

### **4.6 Non AEOC authorised traders**

Traders who aren't an AEOC may also be eligible to make the changes listed above to Special Procedures and other authorisations without triggering the need for a UCC authorisation. This decision will be made following consultation with the appropriate supervising office.

## **5. Contact details**

For queries relating to this CIP email [ecs.helpdesk@hmrc.gsi.gov.uk](mailto:ecs.helpdesk@hmrc.gsi.gov.uk)

For general HMRC queries contact [Imports and exports: general enquiries](#).

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