

Application of the Union Customs Code: Relevant impact in Greek customs law

From 1 May 2016 the existing legal framework on customs rules and procedures throughout the EU shall be replaced by the Union Customs Code (Regulation 952/2013/EU) and its delegated and implementing regulations (i.e. Regulations 2015/2446/EU, 2015/2447/EU and 2016/341/EU respectively). In this respect, a number of changes and simplifications shall be gradually implemented until 2020, affecting Greek customs law and relevant administrative practice. Some of these changes are summarised below:

Right to be heard

Persons who have applied for a decision of the customs authorities shall have the right to be heard at least 30 days before such authorities reach a decision that would adversely affect them.

Voluntary disclosure of non-compliance

The new provisions list cases under which a customs debt resulting from the non-compliance with certain customs procedure shall be extinguished. Among such cases is the voluntary disclosure of the respective non-compliance by the person concerned, before either the customs debt has been notified or the customs authorities have informed said person of their intention to initiate a control.

Centralised clearance

Authorised Economic Operators for customs simplifications shall be entitled to apply for a licence to lodge customs declarations for all their customs-related transactions within the EU at the customs office of their place of establishment.

Self-assessment

Authorised Economic Operators for customs simplifications shall be entitled to carry out certain customs formalities and controls falling within the competence of customs authorities and to determine the amount of import and export duties payable, as the case may be.

Changes in the inward processing procedure

The intention of re-exportation of the goods shall be abolished and, upon expiration of the relevant customs regime it will be possible to release the goods for free circulation in Greece.

Free Zones

They shall become a customs procedure and in certain cases, the goods brought into such zones must be presented to the competent customs authorities.

Temporary storage

A customs declaration shall be required for the temporary storage of non-EU goods. The term of temporary storage shall be increased to 90 days (instead of 45 days or 20 days, previously applicable, depending on the means of transport of the goods).

Changes in export procedure

The definition of exporter shall cover persons that have the power to determine that the goods are to be brought to a non-EU destination. Therefore exports may be performed by persons that do not have the ownership or a similar right to dispose the exported goods (which was not possible until now).

Guarantees

Under conditions the customs authorities may authorise the provision of a comprehensive guarantee (i.e. covering the amount of duties corresponding to two or more operations) for a reduced amount, or grant a guarantee waiver for Authorised Economic Operators.

Authorised Economic Operators

A new criterion shall need to be fulfilled for the acquisition of an Authorised Economic Operator licence for customs simplifications: practical standards of competence or professional qualifications directly related to the activity carried out (e.g. proven practical experience of at least 3 years in customs matters).

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