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## Omission of Waiver for Filing Supplementary Declarations for each Import under Self-Assessment in Revision 3 of the proposed Union Customs Code

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We, the undersigning associations, would like to seek urgent review on the removal of the waiver for filing supplementary customs declarations for each import under the UCC.

Following the completion of the first round of negotiations with Member States ("MS") and the Trade Contact Group at the end of June 2014, the Commission issued Revision 2 of the text (TAXUD/UCC-DA/2014-2) for the proposed UCC. DA-V-2-16 set out circumstances where the requirement to submit a supplementary declaration could be waived. Sub-paragraph (2) of that article specifically stated that:

*"The obligation to lodge a supplementary declaration shall be waived upon application where the applicant is the holder of an authorisation for self-assessment and the customs declaration takes the form of an entry in the records".*

In December 2014 the Commission issued Revision 3 (TAXUD/UCC-DA/2014-3), and later Revision 4. Revisions 3 and 4 moved the provisions allowing the waiver of the supplementary declaration from Title V to DA VII-1-22.

However, in doing so the Commission omitted sub-paragraph (2) which is the legal basis for allowing the waiver for self-assessment.

If implemented this would mean that a business would be required to submit a supplementary declaration per transaction despite the fact that it would be authorised to use self-assessment in making entries in the commercial records for imports. This would add considerable extra burden on businesses and effectively remove any benefit of self-assessment.

It is clear that if the waiver is not reinstated then few, if any, businesses would apply to use self-assessment. The self-assessment practice has significant value to Member States Customs Authorities in allowing resources to be refocused to areas of greater risk. The transaction level records are always available through the conditions laid out in the self-assessment authorisation and would mirror processes used in other tax areas such as VAT.

We would therefore recommend that the removal of the waiver is reviewed urgently and at the highest level with grounds disclosed if the waiver is not to be reinstated.