

# GUARANTEES AND THE SIMPLIFICATIONS USED IN THE CZECH REPUBLIC

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Mr. Jaroslav ILLE  
ille@cs.mfcr.cz

- **Customs Declaration Processing Systems in CZ**
- **Actual results from the use of CDPS in CZ**
- **Simplifications & Security – guaranties**
- **Regimes with EI & Security – guaranties**
- **Statistical overview (2014 & 1-8/2015)**

## Primary Systems

NCTS/TIR

ECS/AES

ICS/AIS

EMCS

EXCISE

## Supporting Systems

ECDC  
ACC. SYSTEM

GUARANTEE  
SYSTEM

ERIAN  
RISK ANALYSIS

TARIC &  
TARIC CZ

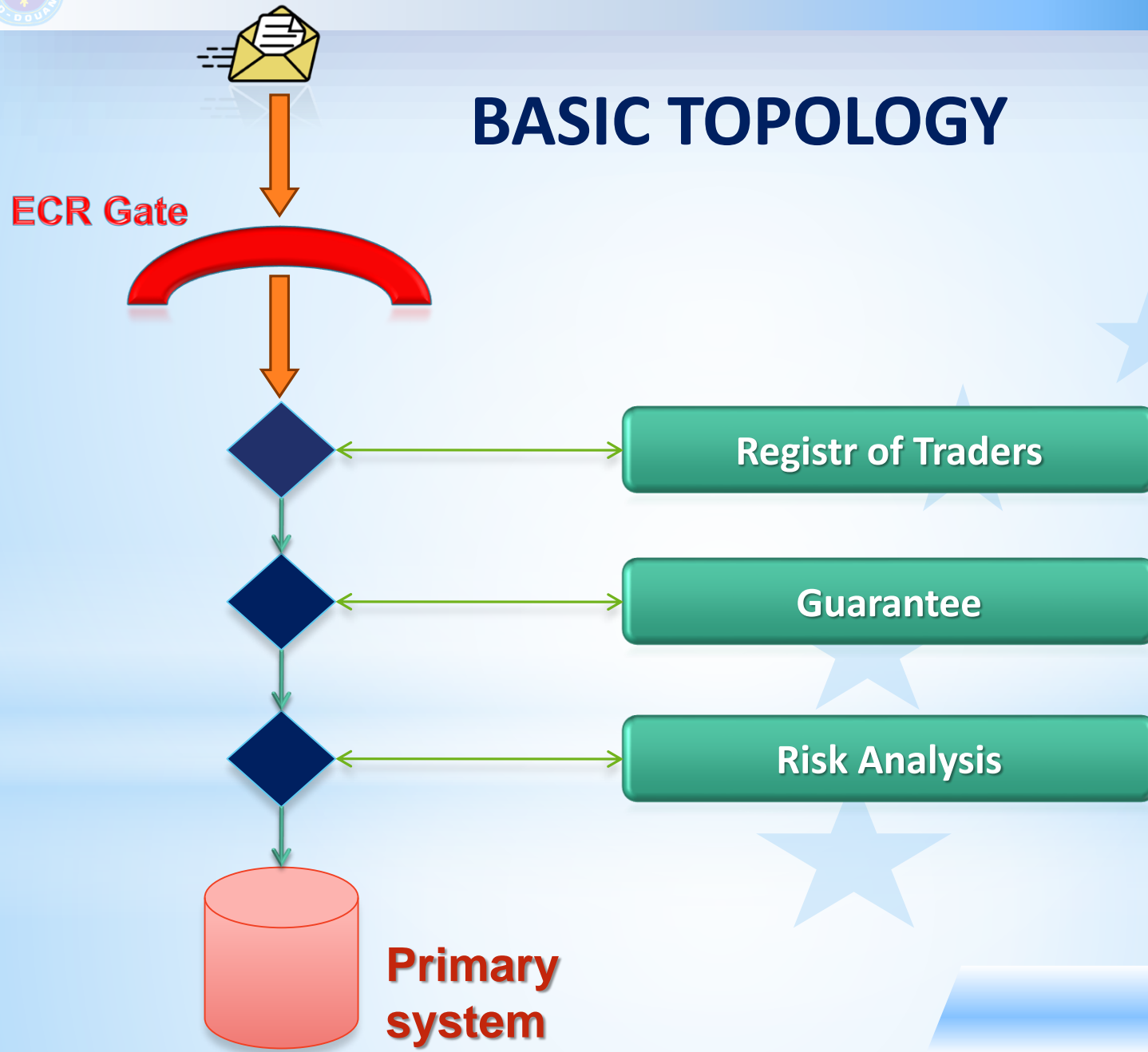
REFERENCE  
DATA

REGISTERS  
(CRS, AEO, EORI,  
...)

DATA  
WAREHOUSE

AMS (ASEO)

## BASIC TOPOLOGY



- **NCTS/TIR** – system for processing transit procedure
- **ECS/AES** – system for processing export procedures (AES) and exit of goods from the EU territory (ECS)
- **ICS/AIS** – system for processing import procedures (AIS) and entry of goods on the EU territory (ICS)
- **EMCS** – Excise Movement and control system for movements between excises warehouses and approved consignees for excise area
- **EXCISE** – System for processing the excise declaration lodged for excise goods

- **GMS** – Guarantee Management System used for transit, other regimes than transit and excises
- **ECDC** – Accounting system for cust. duties and taxes
- **AMS (ASEO)** – Authorisation Management System with parameters for simplified procedures, for proc. with economic impacts, for electronic communication
- **ERIAN** – Electronic Risk Analysis System
- **TARIC/TARIC CZ** – Elec. System for Tariffs & measures
- **Data warehouse** – System & storage place for all data of customs declaration
- **Register Systems** – EORI, AEO, Tax payers, ...



- Supporting & connected systems – ASEO, GMS, ERIAN (RA), TARIC CZ, Analytic console, EORI, AEO, ECDC (Accounting system), ...
- **GMS** = system for on-line evidence & control of guarantees – since in 2005
  - Guarantee types – **for other regime than transit (=2830), for transit (=189) & for excise taxes area (=2092)**
  - Number of **comprehensive guaranties for other regime than transit = 535** (used in **93%** of declarations)
  - Number of **comprehensive guarantee for transit = 121** (used in **71,5%** of declarations)
  - Number of **guarantee waivers = 40** (used in **28%** of transit declarations)
- **ASEO** = system for evidence & controls of issued authorisations and for their validation with customs declarations
  - 22 types of authorisations with more than 3 500 authorisations, where more than 1 750 authorisations for simplifications, incl. TS warehouses, and almost 700 authorisations for procedures with economic impacts
- **Help Desk CS CR** = 24/7 regime, annually approx. 20 000 solved cases related to customs declaration systems and their sub-systems

## Tasks and scope of the Authorisation Management System

- Harmonisation and central registration of all issued authorisations
- Support and use of all issued authorisations
- Semi-automatic supervision on use of NCTS authorisations
- First AMS module was for Transit authorisations (simplified procedures and authorisation for electronic communication)
- Other modules for export and import and procedures with economic impact were developed later
- **22 different types of authorisations** are registered & controlled
- Taking responsibilities for Excise, other module for Excise authorisations were developed later



## Automatic integrity checks of authorised consignor authorisation:

- Authorisation exists and it is still valid
- Authorisation was issued to the Trader
- Authorization is valid for relevant CO of Departure
- **Comprehensive guarantee and GRN are registered & controlled**
- Agreed Location Code is registered
- High Risk Goods can be declared
- Principal is a Holder of Prescribed itinerary waiver
- Principal is a Holder of Authorisation for use of special seals
- Declared time limit for presentation at destination is within the approved limit
- Declared goods are not on the List of goods codes permanently excluded
- Declared goods are either on the List of goods agreed or on the List of excluded
- Declared country(ies) of destination is(are) not on the List of excluded
- Declared reference ID number of seals is on the List of agreed seals reference ID
- Used direct representative is on the List of TRADER-Representative in this authorization

## Automatic integrity checks of authorised consignee authorisation:

- Authorisation exists and it is still valid
- Authorisation was issued to the Trader
- Authorization is valid for relevant CO of Destination
- **Agreed Location Code is registered and it is the Temporary storage warehouse with valid comprehensive guarantee**
- High Risk Goods can be received
- Time limit for unloading of goods at the authorised unloading place was fulfilled
- Time limit for delivery of Transit Accompanying Document (TAD) to the CO of Destination
- Received goods are not on the List of goods codes permanently excluded
- Received goods are either on the List of goods agreed or on the List of excluded
- Declared country(ies) of departure is(are) not on the List of countries of departure excluded
- Declared country(ies) of destination is(are) not on the List of excluded countries

## Automatic integrity checks of authorised consignee for TIR authorisation :

- Authorisation exists and it is still valid
- Authorisation was issued to the Trader
- Authorization is valid for relevant CO of Destination
- **Agreed Location Code is registered and it is the Temporary storage warehouse with valid comprehensive guarantee**
- High Risk Goods can be received
- Time limit for unloading of goods at the authorised unloading place was fulfilled
- Time limit for delivery of TIR Carnet to the CO of Destination
- Received goods are not on the List of goods codes permanently excluded
- Received goods are either on the List of goods agreed or on the List of excluded goods
- Declared country(ies) of departure is(are) not on the List of countries of departure excluded
- Declared country(ies) of destination is(are) not on the List of excluded countries

## Automatic integrity checks of authorised consignee for CIM authorisation:

- Authorisation exists and it is still valid
- Authorisation was issued to the Trader
- Authorization is valid for relevant CO of Destination
- **Agreed Location Code is registered and it is the Temporary storage warehouse with valid comprehensive guarantee**
- High Risk Goods can be received
- Time limit for unloading of goods at the authorised unloading place was fulfilled
- Time limit for delivery of CIM Consignment Note to the CO of Destination
- Received goods are not on the List of goods codes permanently excluded
- Received goods are either on the List of goods agreed or on the List of excluded
- Declared country(ies) of departure is(are) not on the List of countries of departure excluded
- Declared country(ies) of destination is(are) not on the List of excluded countries

## Automatic integrity checks of local clearance for free circulation authorisation:

- Authorisation exists and it is still valid
- Authorisation was issued to the Trader
- Authorization is valid for relevant CO of Import
- **Comprehensive guarantee and GRN, incl. limits for risky goods, are registered & controlled**
- Agreed Location Code is registered
- High Risk Goods can be declared
- Declared goods are not on the List of goods codes permanently excluded
- Declared goods are either on the List of goods agreed or on the List of excluded
- Declared country(ies) of export is(are) not on the List of excluded
- Time limit for presentation of supplementary declaration is within the approved limit
- Used direct representative is on the List of TRADER-Representative in this authorization



## Automatic integrity checks of simplified declaration or incomplete declaration for free circulation authorisation:

- Authorisation exists and it is still valid
- Authorisation was issued to the Trader
- Authorization is valid for relevant CO of Import
- **Comprehensive guarantee and GRN, incl. limits for risky goods, are registered & controlled**
- High Risk Goods can be declared
- Declared goods are not on the List of goods codes permanently excluded
- Declared goods are either on the List of goods agreed or on the List of excluded
- Declared country(ies) of export is(are) not on the List of excluded
- Time limit for presentation of supplementary declaration is within the approved limit
- Used direct representative is on the List of TRADER-Representative in this authorization



## Automatic integrity checks of local clearance for import regimes authorisation:

- Authorisation exists and it is still valid
- Authorisation was issued to the Trader
- Authorization is valid for relevant CO of Import
- **Comprehensive guarantee and GRN, incl. limits for risky goods, are registered & controlled**
- Agreed Location Code is registered
- High Risk Goods can be declared
- Declared goods are not on the List of goods codes permanently excluded
- Declared goods are either on the List of goods agreed or on the List of excluded
- Declared country(ies) of export is(are) not on the List of excluded
- Time limit for presentation of supplementary declaration is within the approved limit
- Used direct representative is on the List of TRADER-Representative in this authorization

## Automatic integrity checks of simplified declaration or incomplete declaration for import regimes authorisation:

- Authorisation exists and it is still valid
- Authorisation was issued to the Trader
- Authorization is valid for relevant CO of Import
- **Comprehensive guarantee and GRN, incl. limits for risky goods, are registered & controlled**
- High Risk Goods can be declared
- Declared goods are not on the List of goods codes permanently excluded
- Declared goods are either on the List of goods agreed or on the List of excluded
- Declared country(ies) of export is(are) not on the List of excluded
- Time limit for presentation of supplementary declaration is within the approved limit
- Used direct representative is on the List of TRADER-Representative in this authorization

## Main principles:

- Authorization issued by CO (art. 85 CC) to set out the conditions (art. 87 CC)
- Prescribed methods of treatment of goods (warehousing, processing, ...)
- Goods are subject to customs supervision until discharge (art. 86 CC)
- **CO may require a guarantee for customs debt (art. 88 CC) – comprehensive or individual guarantee shall be used**
- A customs debt shall be incurred in specific situations, not by release for customs regimes with economic impact (art. 203, 204, 205 CC)

## Identification of (from Annex 67 CCIP):

- Holder of the authorization (box 1)
  - + other authorized persons (box 9)
- Goods
  - Imported goods (box 7)
  - Processed goods (box 8)
- Placement of goods (box 9)
- Economic conditions (box 10)
- Customs offices involved (box 11)
- Identification (box 12)
- Time limits (box 13)
- **Guarantee requirement** (box 16)

## Identification of authorized processes:

- Use of simplified procedures (box 14)
- Transfer of goods (box 15)
- Usual forms of handling – CW only (box 23)
- Temporary removing – CW only (box 24)
- Equivalent goods – IP only (box 18)
- Use of replacement products and prior importation – OP only (box 18 and 19)
- Prior exportation – IP only (box 19)

- **NCTS** – electronic system for transit – **implemented in CR on 2/5/2002**
  - In 2014 – rate of electronically lodged T1/T2 declarations = **99,63 %** from the total number **269.453**, simplified procedures rate = **83,15 %**
  - In 2014 – rate of electronically ended T1/T2 operations = **64,15 %** from the total number **399.933**, simplified procedures rate = **63,93 %**
- **ECS/AES** – electr. system for export - **implemented in CR on 1/2/2007**
  - In 2014 rate of electronically lodged export declarations = **99,99 %** from the total number **1.268.792**, simplified procedures rate = **84,04 %**
- **AIS/ICS** – electr. system for import - **implemented in CR on 1/11/2010**
  - In 2014 - rate of electronically lodged import declarations = **96,03 %** from the total number **1.147.811**, simplified procedures rate = **60,58 %**



- **NCTS** – electronic system for transit
  - In 2015 – rate of electronically lodged T1/T2 declarations = **99,68 %** from the total number **172.368**, simplified procedures rate = **85,88 %**
  - In 2015 – rate of electronically ended T1/T2 operations = **66,60 %** from the total number **266.651**, simplified procedures rate = **66,36 %**
- **ECS/AES** - electronic system for export
  - In 2015 rate of electronically lodged export declarations = **99,95 %** from the total number **852.857**, simplified procedures rate = **84,35 %**
- **AIS/ICS** - electronic system for import
  - In 2015 - rate of electronically lodged import declarations = **96,56 %** from the total number **755.069**, simplified procedures rate = **62,48 %**



**Thank you for your kind attention**

**I am at Your disposal to Q&A**