



PREPARING FOR MEMBERSHIP

INFORMATION SHEET No. 15

RIGHTS AND OBLIGATIONS OF THE CUSTOMS AUTHORITIES

The role of the customs authorities is twofold, they have to

- **provide a service** to the trader, e.g. by giving information or granting an authorisation, and
- **ensure compliance** with the customs rules and the other provisions concerning the import or export of goods, e.g. by collecting the customs duties or requesting the presentation of an import licence stipulated for the goods concerned.

In order to guarantee uniform application of the customs rules, the Customs Code and its implementing provisions lay down the rights and obligations of the customs authorities.

- Where a decision is requested, it must be provided within the set deadline or an explanation must be given why the deadline will be exceeded (Art. 6 (2) CC).
- Decisions based on wrong information or not complying with the customs rules must be annulled, revoked or amended, unless they are void (Arts 8-10 CC).
- Requests for information on the application of customs legislation must be satisfied (Art. 11 CC). With regard to the tariff classification and the origin of goods binding information is issued on request (Art. 12 CC).
- All controls deemed necessary to ensure that customs legislation is correctly applied may be carried out (Art. 13). To this end, the customs authorities may request documents, information and assistance (Art. 14).
- Confidential information may not be disclosed, except with the permission of the person concerned or in connection with legal proceedings (Art. 15).
- For a period of at least three calendar years, the customs authorities may check the documents and the bookkeeping of the trader (Art. 16 CC).
- Where the customs authorities have serious doubts about a certificate of origin, they may require additional proof (Art. 26 (2) CC).
- The customs authorities shall supervise goods brought into and out of the customs territory or placed under a customs procedure, and the entry and exit points of control type I free zones (Arts 37, 59 (2), 82, 168 (1), 183 CC).

- The customs authorities may require goods to be unloaded and unpacked for the purposes of inspecting them and the means of transport (Art. 46 CC).
- The customs authorities may or must request a security for any customs debt that may be incurred (Arts 51(2), 88, 94, 115 (5), 189-200 CC).
- The customs authorities may sell or destroy goods for which the stipulated formalities have not been carried out (Arts 53, 56, 57, 75, 89 (2) CC).
- The customs authorities are entitled to impose prohibitions and restrictions enacted for the goods concerned (Art. 58 (2) CC).
- The customs authorities may examine documents or goods and take samples in order to verify a customs declaration (Arts 68, 69, 78 CC).
- The customs authorities may take measures allowing the identification of goods where this is necessary in order to ensure compliance with the customs rules (Art. 72 CC).
- Where the stipulated conditions are fulfilled, the customs authorities must grant an authorisation for
 - ❖ a simplified or IT procedure (Arts 76, 77 CC),
 - ❖ a customs procedure with economic impact (Art. 85 CC),
 - ❖ the operation of a customs warehouse (Art. 100), or
 - ❖ the performance of commercial activities in a free zone or free warehouse (Art. 172 CC).
- The customs authorities must grant duty relief and repay or remit customs duties where the stipulated conditions are fulfilled (Arts 128, 145, 184-188, 235-242 CC).
- Where a customs debt is incurred, the customs authorities must ensure the payment of the duties (Arts 217-234 CC).
- The customs authorities may seize and confiscate goods and initiate criminal proceedings in order to ensure compliance with the customs rules (Art. 233 CC).
- The customs authorities must decide on appeals against decisions taken by them; subsequently, the case may be submitted to a court (Art. 243 CC).
- The customs authorities must take into account decisions, identification measures, documents and findings made by the customs authorities in another Member State (Art. 250) and, with regard to binding tariff and origin information, Art. 12 CC.

http://europa.eu.int/eur-lex/en/consleg/main/1992/en_1992R2913_index.html (for Customs Code)

http://europa.eu.int/smartapi/cgi/sga_doc?smartapi!celexapi!prod!CELEXnumdoc&lg=EN&numdoc=31993R2454&model=guichett (for Customs Code Implementing Provisions)

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