



HM Revenue  
& Customs

## Pre-Union Customs Code (UCC) Authorisations

### Customs Information Paper 60 (2015)

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| <b>Who should read:</b>      | Businesses involved in International Trade |
| <b>What is it about:</b>     | Pre-Union Customs Code authorisations      |
| <b>When effective:</b>       | Immediately.                               |
| <b>Extant until/ Expires</b> | 1 May 2016                                 |

#### 1. Background

The UCC comes into force on 1 May 2016.

Given this and the time required to process applications, businesses wishing to obtain authorisations under the current Community Customs Code (CCC) terms, must make their applications to HMRC within certain deadlines in order to enable the authorisation to be considered before the legislation is revoked.

Please note that whilst we shall endeavour to process all of these, given the potential volumes expected, HMRC cannot guarantee to issue a decision by 1 May 2016 and where this is not possible the application will be processed under the terms of the UCC. All applications will be handled in the order in which they are received.

#### 2. Application deadlines.

The time frames within which applications must be processed is set out below with the resulting cut-off date for applications under the current legislation set out in brackets.

30 days (1 April 2016) – Deferment Accounts, Simplified Import VAT Accounting, Banana Weighers, Approved Exports, Inward Processing, Outward Processing, Temporary Admission and End Use.

60 days (1 March 2016) – Warehousing

90 days (1 February 2016) – Authorised Consignor for Community Status, Regular Shipping Service, Temporary Storage and Transit

120 days (1 January 2016) – Valuation, Customs Freight Simplified Procedure, Single Authorisation Simplified Procedure and Authorised Economic Operator

Any applications received after these dates will be unlikely to be processed as CCC authorisations, and may instead be subject to the terms of the UCC.

Traders wishing to be authorised under the Community Customs Code rules must ensure that their application is received before the cut-off date.

HMRC will only deal with applications that meet the necessary standards for processing i.e. they must be completed in full, be accurate and legible and be received with all fully completed supporting documentation.

It should be noted that even if you hold a pre-UCC authorisation the UCC could impact the Terms and Conditions when it becomes applicable on 1 May 2016.

### **3. Contacts.**

In order to make an application, the relevant forms can be found at:

<https://www.gov.uk/government/collections/import-and-export-forms>

and should be submitted to the Authorising Office in the normal way.

Re-issued on 4 January 2016 by Customs Directorate, HMRC.

Your Charter explains what you can expect from us and what we expect from you.  
For more information go to: [Your Charter](#)