



## Customs Comprehensive Guarantee (CCG)

<b>Customs Information Paper: 24 (2016)</b>	
<b>Who should read:</b>	All businesses who have an interest in applying for a Customs Comprehensive Guarantee (CCG)
<b>What is it about:</b>	The new CCG products
<b>When effective:</b>	Immediately
<b>Extant until/ Expires</b>	Until further notice

### 1. Introduction.

The Union Customs Code (UCC) Regulation 952/13 takes effect from 1 May 2016.

The new legislation, article 95, introduces the facility of a comprehensive guarantee to cover either actual debts, potential debts or both.

### 2. Background.

This Customs Information Paper (CIP) informs businesses that the CCG application form is now available on GOV.UK

You can find the CCG1 application [here](#). The CCG application is a print and post form and only applications received in the post will be processed as the authorisation team require a wet signature for the declaration.

Please note that the CCG can take up to 120 days to authorise.

### 3. Businesses with a customs authorisation/approval

It will be a requirement for businesses who wish to apply, under the UCC, for new customs authorisations/approvals that defer or suspend the payment of duty to hold a CCG authorisation with an appropriate guarantee for the duty deferred or suspended. Your authorisation/approval cannot commence until the CCG is in place.

If a business already holds an authorisation/approval but wishes to amend the authorisation to take advantage of any of the UCC arrangements they will also need to hold a CCG authorisation with an appropriate guarantee before the amended authorisation can be issued.

If your business has an authorisation without an end date and you do not make any changes, HMRC will update the authorisation to reflect the new UCC legislation in the time period set out under the transition arrangements. For more information see CIP 39(2015)

#### **4. Businesses with Authorised Economic Operator (AEOC/F) authorisation**

If you are an AEOC (or hold a current AEOF) authorisation and you wish to take advantage of the reduction available against the customs element of the duty deferment account then you will need to apply for a CCG authorisation.

Your AEO authorisation will need to be reassessed post 1 May 2016 to ensure that it meets the new criteria of competence/professional qualification and the additional requirements in relation to compliance.

HMRC will shortly issue more information direct to AEO businesses on this process.

#### **5. Calculating and monitoring the reference amounts**

You will need to ensure that, whether or not you are an AEO, you have a process in place to calculate and monitor the reference amounts that you declare to HMRC when making the CCG application. These figures will determine the guarantee levels you will need to secure.

Issued on the 21 April 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](#)