



@customs by EU

Chance and challenge for companies

# @customs, an expected change



- Business strongly supports @customs
- Business expects more simple and costless formalities
- Business expects an improvement of the competitiveness of EU companies through the introduction of a paperless environment



## @customs, an expected change

Companies are facing different challenges:

- Paperless procedures are fashionable, but:
  - not only an IT issue
  - also an organisational issue
- Paperless procedures should:
  - simplify company organisation and reduce costs
  - increase the competitiveness of the EU

# @customs, from company perspectives

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- Lack of harmonisation:
  - Different customs IT solution in each member state
  - Need to develop and design one common interface
- Diverging company approaches:
  - Multinationals and globally operating companies ready to follow
  - SMEs and less international-oriented companies face problems
- Criticism towards a paperless solution:
  - Paper procedures are a cost factor but there is no need to consolidate information
  - Functioning paperless solution will require that all documents are transformed in electronic format
  - How long will be the transitional period?

## @customs, an expected change

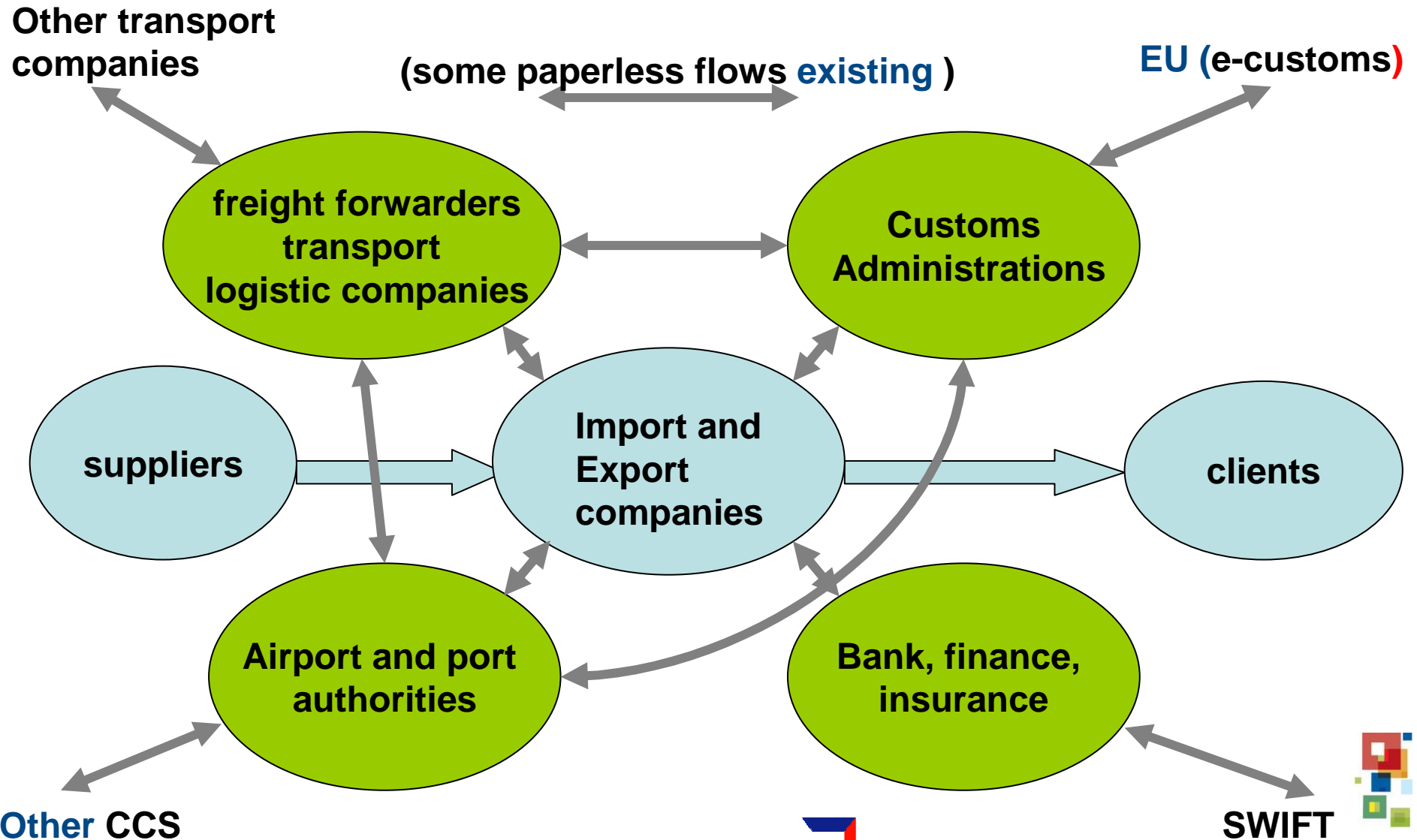
- EU and international regulations force companies to enter in a paperless environment:
  - ECS and ICS on customs presentation
  - Modernized Community Customs Code sets paper procedures as exception and electronic messages as standard
  - WCO international rules introduce paperless environment (UCR and SAFE programs)
  - Some countries have implemented a paperless solution (Korea, Singapore, China)

## @customs, an expected change but....

- Paperless environment introduces new obligations for companies:
  - Interconnect accounting and logistic systems for issuing customs message
  - In case of Tax Administration audit, obligation to prove import and export operations without any document, stamp or signature
  - Keep paper or digital documents from 3 up to 10 years
  - Manage compliance with duties, VAT and guarantee payment also in absence of internal documentation



# @ customs part of company challenges



## @ customs part of company challenges

- Interoperability of different IT systems?
- Double information required?
- Existence of single window?

## @customs, an expected change

### Conclusion:

- **BUSINESSEUROPE** strongly supports a paperless environment but expects a more harmonized approach
- Self assessment and AEO could be solutions to reduce costs of custom requirements