CLECAT
European Association for Forwarding, Transport, Logistics and Customs Services

January 2025

CLECAT position on the "Single Liable Person" and Trust & Check Trader Framework

The proposed reform to the Union Customs Code (R-UCC) by the European Commission introduces the concept of a "Single Liable Person" (SLP) and the Trust & Check (T&C) trader framework. While the reform aims to enhance customs compliance and efficiency, it risks undermining the operational viability of small and medium-sized enterprises (SMEs) and the logistics sector, which are critical to Europe's economy and global competitiveness.

CLECAT argues that the Customs Reform's concentration of all trade facilitations under Trust and Check (T&C) and the restriction of access to these facilitations via intermediaries by mandating indirect representation are the two essential elements requiring further scrutiny to ensure that the proposal remains practically viable.

It is worth noting here, that the Commission's new willingness to retain the AEO-C status will also only make sense if the reduction/waiver of the comprehensive guarantee as well as any other existing AEO-C facilitations remain part of the AEO-C framework and if intermediary-extension is not limited to indirect representation.

For modern supply chains to remain fluid, European logistics service providers must remain able to dispatch, receive, discharge, and if they or their clients choose: to customs-clear cargo on behalf of their clients

1. without customs intervention
2. without taking on importer-level responsibilities, including non-fiscal ones
3. without our clients having to qualify for any kind of special status

This, in principle, remains legally possible, but the new rules for the comprehensive guarantee, which make reduction/waiver exclusive to Trust and Check together with the limitation to indirect representation render 95% of current international trade operations logistically unviable from both financial and compliance perspectives.

CLECAT argues that the concept of a SLP is not viable in complex international B2B supply chains, as these involve multiple actors and customs procedures beyond export and import, such as transit and customs warehousing. We believe that the deemed importer concept, with the platform organising the sale being the SLP will be viable for B2C e-commerce; however, in a B2B context, the implications of the SLP concept may not have been sufficiently taken into account.

In a B2B environment, mandating indirect customs representation as a condition for access to trade facilitations even for EU-based importers constitutes an unnecessary overreach. It imposes obligations on multiple EU-established operators, which can be particularly problematic for holders of special procedures, such as freight forwarders and warehouse operators, as detailed in this analysis .

CLECAT maintains, that trade facilitations that are key to the European supply chain's fluidity should remain accessible without restricting them for intermediaries in any way. As a result of decades of fine-tuning, the UCC has established a well-functioning trade facilitation structure. The cornerstone of

this system is the ability of European intermediaries to extend their authorisations and guarantees to European traders of all sizes.

We argue that there is absolutely no justification for changing this structure - from either a security or a data accuracy perspective. Intermediaries, most of whom are AEO-certified, undergo rigorous authorisation and audit processes. Behind their authorisations lie substantial financial and professional guarantees. They are the ones with professional customs expertise, making them the first line of control and defence against poor data quality – not being the source of it. In fact, intermediaries improve data quality.

Regarding mandatory cross-sectoral data provision: to achieve maximum data accuracy, the focus should be on allowing each supply chain actor to comply in their respective roles. In defining these roles, the rules of the relevant sectoral legislation should apply without customs law overwriting them Forcing inter-sectoral responsibilities for the sake of establishing overarching single customs control via one single actor is neither practical nor is it secure for trade and customs administrations. Sector-specific service providers (e.g. authorised representatives) should be able to fulfil non-fiscal requirements without also having to become indirect customs representatives, and vice versa: indirect customs representatives should retain the commercial choice of whether they can safely assume sectoral, non-fiscal compliance obligations.

Instead, inter-sectoral communication should be supported by investing more in Single Window-type IT solutions. Data ownership should be the driving factor, and data should be provided by those best equipped to ensure its accuracy and safety.
Control then should be exercised through modern data-processing technology, rather than imposing more obligations on European companies.

Recommendations

1. **Reconsider the "Single Liable Person" Framework for B2B traffic**
   Maintain the flexibility for SMEs to delegate customs responsibilities to professional intermediaries without mandating indirect representation as the default for accessing facilitations.
2. **Apply sectoral law by default when defining non-fiscal obligations and avoid mandating cross-sectoral liability** for data provision, ensuring that data ownership and expertise enables the highest possible data quality.
3. **Preserve benefits for AEOC, but do not restrict access to trade facilitations through intermediaries.** Especially do not limit access by mandating indirect representation to reduced comprehensive guarantees and simplified data submission.

Conclusion

CLECAT strongly urges European legislators to revise the approach to the "single liable person" and Trust & Check Trader framework within the reform proposal. By preserving the role of intermediaries, addressing the elevated risks of indirect representation, and ensuring proportional access to facilitations, the EU can safeguard the competitiveness of SMEs, the resilience of supply chains, and the efficiency of customs processes. A balanced and inclusive reform is essential for Europe’s economic future.