

Item 11: EORI related issues

- *Completeness of EORI records*
- *Invalidation of EORI records*

ECCG 93 – 5th October 2023

Data Integration and Harmonisation Sector

DG TAXUD, Unit B1

Processes & Data, Customer Relationship and Planning

I. COMPLETENESS OF EORI RECORDS

Legal provisions (summary):

- Art.9 (1) UCC: Economic operators established in the customs territory of the Union shall register with the customs authorities responsible for the place where they are established.
- Art.15 UCC: Accurate and complete information needs to be given
- Annex 12-01 to UCC DA/IA
 - Address of establishment/address of residence (D.E. 3) is marked as mandatory requirement for the EORI record
 - The sub-elements of D.E. 3 (Address of establishment/address of residence) are:
 - Street and number;
 - Postcode;
 - City;
 - Country code

NCTS and AES validation problems

- In the context of the start of AES operations by NA-SI, it was identified that the content of the EOS database is not aligned to the content of CS/RD2 PROD.
- This desynchronisation creates (some) problems in operations.
- When a declaration is received from traders, the Address (including POSTCODE) of various actors is inserted by the customs application in the CD001C, CD501C, based on EOS content.
- When the information is expected but not present in EOS, we have a movement blocked.
- NCTS and AES national contact points were contacted via email on 29/05/2023 by DG TAXUD IT development representatives
- The issue was presented in CEG(39)/CCC(74)-DIH on 03 and 04 July 2023

CS/RD2 workaround solution for NCTS and AES

- The entity CL505 (CountryWithoutZip) contains the list of countries, which do not use postcode as part of the address.
- Before 01/01/2021 the only EU Member State was Ireland (IE) in CL505 – thus, addresses in Ireland were not expected to contain postcode information. The entity contained 69 country and territory codes.
- From 01/01/2021 Northern Ireland (XI) was added (IM405247),
- From 30/05/2023 almost all EU MS (BE, BG, CY, CZ, DE, DK, EE, FR, GR, HU, IT, LT, LU, LV, MT, NL, PL, RO, SE, SI, SK) were added (IM599235),
- From 02/06/2023 PT was added (IM599179),
- From 07/06/2023 additional 72 countries and territories were added (IM601282),
- From 15/06/2023 additional 100 countries and territories were added (IM603216)

This is not accurate

EORI records without Postcode

EORI_COUNTRY	ESTABLISHMENT_COUNTRY	COUNT
BE	BE	15
BG	BG	56
CZ	CZ	2
DE	DE	69
DK	DK	49
EE	EE	123
FR	FR	306
GR	GR	19
IE	IE	68680
IT	IT	82
LT	LT	65521
LU	LU	74
LV	LV	251
MT	MT	9
RO	RO	24254
SE	SE	2
XI	XI	36
	Total	159548

The number of EORI records of persons registered by the customs authority of their MS of establishment without Postcode: **159,548**

The number of EORI records of persons established in a MS but not registered by the customs authority of their MS of establishment without Postcode: **1,519**

The number of EORI records of persons established in third countries persons without Postcode: **44,984**

Total EORI records without Postcode: 206,051

EORI valid records in August 2023: 8,620,032

Approximately 2,39% of registrations do not contain Postcode

The number of EORI records of persons established in a MS but not registered by the customs authority of their MS of establishment

Row Labels	AT	BE	BG	CY	CZ	DE	DK	EE	ES	FI	FR	GR	HR	HU	IE	IT	LT	LU	LV	MT	NL	PL	PT	RO	SE	SI	SK	XI	Grand Total
AT			1	1		18								4				1				1		2					28
BE					2	5	1			1	5							3			12	1			2				32
BG	4	14		4	5	58	6	6	5	3	24	23	33	5	5	12	5		8	1	29	6	2	21	12	1	3	1	296
CZ													6														2	8	
DE	5							1	1	2					1	1					1								12
DK	13	17	2	2	2	124		5	13	14	30	2	1	3	31	7	1	5	5		65	8	1	2	177		1	531	
EE	1					1	3			9							1		4						1	1		21	
ES	31	23	17	6	10	360	10	9		5	96	2		2	31	101	11	4	7	16	62	30	21	10	12	2	4	882	
FI	1	3	1	1		4	6	10	7		2		2		2		4	2	1		2				49			97	
FR		11				8	1	1	8	12			2		5	3		2	1		3		1		1			59	
HR	2					2			1						1	1										1		8	
HU	13	3	1	4	9	21			1		8		1		5	5					5	8		7	3	10		104	
IE																					2						3	5	
IT													1															1	
LT												1															1	2	
LU						1					1																	2	
LV	1					1										1	2					2						7	
MT		1	1	1		2					2	1		1	1	5		1			2							18	
NL	28	227	21	17	6	276	21	2	62	23	91	12	3	9	65	46	9	28	8	7		29	26	16	44	1	5	1082	
PL					6	3											1											10	
RO	1					4			2		2		20			1		1			3							34	
SE	2	4			1	10	36	3	17	19	4	1		1		3		2			6	2	5	1				117	
XI	2	11	8	1	4	37	8	2	27	2	25		2	10	95	18	4	3	3		32	19	1	7	14	1	2	338	
Grand Total	104	314	52	39	43	935	93	39	145	88	290	42	71	35	242	204	38	51	38	24	224	106	57	66	315	7	27	5	3694

Actions suggested to Member States

- Check correctness of registration data
- Confirm if postcode is really not available in your MS
- Correct legally incorrect registrations, contact other MS if necessary
- Inform traders and other persons asking for EORI registration
- Ensure and enforce legally correct EORI registrations
- Contact DG TAXUD in case further information or assistance is required via taxud-b1-dih@ec.europa.eu
- Please notify DG TAXUD of the summary of your actions via taxud-b1-dih@ec.europa.eu by 11/10/2023

Actions suggested to TCG members

- Inform your members
- Ensure that all data are submitted during the EORI registration
- Encourage the checking of the correctness of registered data

Actions planned for DG TAXUD

- Regular monitoring of the evolution of figures in the central EORI database
- Provide information on changes to MS via CEG/CCC DIH, ECCG and Teams
- From **30/10/2023** EU Member State country codes will be invalidated in CL505; validation will not be possible for EU established economic operators without postcode information
- Examine the development possibilities to ensure and enforce the complete registration of address related data in EOS-EORI (centrally developed component) – e.g., establish validation link with CL505

Actions taken by DG TAXUD

The Commission, in its role as processor of the data, at the request of the Member States (BG, DE, ES, FI, FR, HR, IE) provided the lists containing EORI numbers whose registration are subject to the following inconsistencies:

- EORI numbers without Postcode in their records
- EORI numbers issued for economic operators and other persons that are established in a Member State other than the one that issued the concerned EORI number

Actions taken by TAXUD

- EOS Release 4.7.0.0 - to be delivered on Q1 2024
- Field 'Postcode' will be a mandatory for persons with an address of establishment/address of residence in the countries that are using Postcodes

The screenshot shows a Jira ticket interface for 'EORI Address Mandatory fields' (EOS-3183). The ticket is categorized as a 'Request for Change' with a 'Medium' priority. It is currently 'Unresolved' and targeted for 'EOS 4.7.0.0 (provisional)'. The ticket details include: Type: Request for Change; Priority: Medium; Affects Version/s: None; Component/s: None; Labels: eori-ucc-da-2021, ucc_annex_a; SMT Origin: (empty); Time to SLA: SDEV - RFC evolutive, 4D 12:49:49; Change Type: Evolutive.

Description

All the EORI address fields should respect the following:
The Annex A defines the cardinality of the following data elements of an address:

- Phone number M an..50
- Fax number O an..50
- Email address M an..256
- Street and number M an..70
- Postcode O[1] an..17
- City M an..35
- Country M a2

[1] As some countries in the world are not using postcodes, the cardinality of the element is set to 'Optional'.

Could you please check how this is implemented in AEO and EORI?

□ For the Post Code, we must verify the CSRD2 Code List **CL505** "CountryWithoutZip" to set it as mandatory or not depending on the Country that is set in the address.

```
IF /*/...Address/country is in SET CL505
THEN /*/.../Address/postcode = "Optional"
ELSE /*/.../Address/postcode = "Required";
```

II. INVALIDATION OF EORI RECORDS

Working document [taxud.b.1\(2023\)6821690](#) (available on CIRCABC - 28/06/2023):

- Option 1: No re-use of the EORI number

A new EORI number will be attributed when an economic operator with an invalid EORI number registers again.

No changes in EOS/EORI central system or in the national EORI applications are necessary

- Option 2: Re-use of the EORI number

The existing invalid EORI record would be re-used if an economic operator resumes its activities.

Need for an upgrade to the EOS/EORI system to allow for the history to be displayed.

Member States position and the way forward

- Member States (NL, AT, FI, ES, SE, DK) expressed their position during the 39th meeting of CEH-DIH held on 3rd of July
- TAXUD received comments from the Member States (BE, CY, DK, FI, FR, LT, PL, PT, ES, and SE)

Only one MS was in favor of option 1

- The impact of the implementation of option 2 on EOS-EORI and dependent systems must be assessed in more detail

Thank you

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