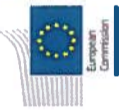


Process L3-SPP-01-05-Monitoring with Bill of Discharge

Abbreviations used

Reference Documents:
Union Customs Code - Regulation (EU) 952/2013
Union Customs Code Implementing Act Regulation (EU) 2015/2447
Union Customs Code Delegated Act Regulation (EU) 2015/2446



Monitoring with Bill of Discharge

Version: 12.10
Version Date Mar 14...

Process: L3-SPP-01-05
Type BPMN collaboration diagram (BPMN 2.0)

Legal (Business) Units in DG TAXUD A2, A3

Assumptions:

- The way of the supervision will be an audit. Audit will be performed based on the national law. Depending on the structure of the MS, the audit can be performed by any entitled customs office. Audit shall include the check of the guarantee amount level and can include the examination of the placement and discharge of goods.
- In case of breaching the time limit to lodge a Bill of Discharge, customs debt incurred based on non-compliance according to Art 79 UCC. In addition, the customs debt incurred by the declarant or the holder of the authorisation, whose amount could be determined in the national customs law.
- Where the authorisation for inward processing IMEX specifies that processed products or goods placed under that procedure are deemed to have been released for free circulation on the date of expiry of the period for discharge, the holder of the authorisation shall present the bill of discharge to the supervising customs office as referred to in paragraph 1 of this Article Art. 175 (5) OA.

