



UNION CUSTOMS CODE

CUSTOMS REPRESENTATION IN ACCORDANCE WITH THE UCC

Are you an importer or exporter or authorized for economic customs proceedings and would you like to outsource your customs declarations to a customs representative?

According to the Union Customs Code, it is possible for everyone to assign a customs representative with executing the activities and paperwork required by the customs legislation.

Such representation may be direct or indirect.

In case of a **direct representation**, the customs representative acts in the name and on behalf of the represented party. The represented party is the customs declarant.

Direct customs representatives can act on behalf of individuals/corporate entities based in the European Union.

In case of **indirect representation**, the customs representative acts in its own name but on behalf of the represented party. Consequently all legal effects affect the customs representative itself together with his client, who is jointly and severally liable for customs debts.

Except for regulations excluded by law, most customs representatives within the EU act as direct representatives.

Customs representation in accordance with the UCC

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Professional customs representatives

In order to be allowed to execute customs procedures in Belgium, the customs representative has to meet the conditions required for professional qualification and be listed in the authorized customs representatives register maintained by the tax authority.

For both, direct as well as indirect representation, customs

representatives need to have their professional competency approved.

In both cases, the customs representative ensures the customs procedures to be executed in a professional manner.

'For both, direct as well as indirect representation, customs representatives need to have their professional competency approved.'

Direct representation. Consequences for the importer/exporter?

In case of **direct representation**, declarations are made by the customs representative in the name and on behalf of the represented party. In most cases this will be the importer.

In this case, the customs representative is not the declarant. From a legal point of view, the client is the declaring party and he is responsible for meeting its legal customs obligations.

The customs representative's role in this case is providing professional services related to the execution of customs procedures. The customs representative is solely responsible for its acts and thus responsible for ensuring a correct customs declaration.

In case of **indirect representation**, the customs representative acts in its own name but on behalf of the represented party. Consequently all legal effects affect the customs representative itself together with his client, who is jointly and severally liable for customs debts.

The customs authority will hold both, the customs representative as well as the represented party jointly and severally liable for incorrect customs declarations.

Indirect representation is mainly intended for those cases in which the represented party is based outside the EU since in this case it will not be able to file a customs declaration by itself.

The issues related to responsibility remain unchanged for the importer/exporter. In case of both, direct and indirect representation the importer/exporter is responsible for meeting their legal customs obligations.



Customs representative as point of contact

Even in cases where the customs representative directly represents their clients, he will remain the primary contact for the customs authority. If, for instance, the customs authority wishes to physically check goods, they will contact the customs representative.

If the customs declaration seems not to be correct, the customs authorities will in the first place turn to the customs representative to find out what exactly the problem is.

The customs representative remains primary the point of contact until the proceedings verifying the customs declaration have been completed.

Payment options

The direct representative can pay import duties and other import taxes through the client's tax account or through its own account (direct representation with financing services).

If the client has a tax account, the customs debt will be charged to it.

However, the customs representative may offer its own tax account (financing services) to pay customs duties and other taxes through the customs representative's tax account. In such cases, a special guarantee is to be signed.



Authorization

In order for the customs representative to act as such, it requires the authorization granted by the declaring/represented party. This applies to both, direct as well as indirect representation.

The respective power of attorney serves as verification that the customs representative has been authorized to represent the declaring/represented party.

For this purpose, the template provided by the customs authority can be used.

The respective power of attorney/agreement defines the different customs proceedings the customs representative acts for and the question if the representation is direct or indirect.

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