

GENERAL CONSIDERATIONS ON EUROPEAN SPECIAL CUSTOMS PROCEDURES

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Abstract

To achieve the projected objectives of the European customs policy, customs regimes play a decisive role. Within them, the special ones are extremely important, because they provide economic operators with a series of facilities, which allow them to increase their competitiveness in the global commercial competition. In our analysis, we carry out a review of the normative and operational requirements of each special customs regime, as well as a presentation of its advantages, noting their overall positive contribution to the activity of European entrepreneurs.

Keywords: *customs formalities, special procedures, guarantee, transit; comprising external and internal transit, storage, specific use, processing.*

1. INTRODUCTION

The specific legislation states that any goods entering or leaving the territory of the European Union are subject to customs formalities. Throughout the trade, the goods concerned must be placed under a declared customs procedure.

‘Customs procedure’ means one of the following procedures under which goods may be placed:

- (a) release for free circulation;
- (b) special procedures;
- (c) export [1].

In our view, the customs regime is a set of rules, actions and operations that can be opposed to any person who has a legal relationship with a goods that are the subject of the Union's international (external) trade, whose observance and conduct guarantees the goods a certain status and which are imposed by the legislator in order to the objectives of European customs policy.

2. PAPER BODY

There are the following categories of special procedures:

- * transit; comprising external and internal transit,
- * storage, including customs storage and free zones,
- * specific use, including temporary importation and final destination,
- * processing, comprising active and passive perfection [2].

Special customs regimes are also known, in the literature, as suspensive regimes, because, in their case, if the conditions that define them are met, the customs debt does not arise at the time the procedure is opened.

In order to access some special procedures, economic operators must demonstrate to customs authorities that they comply with certain rules and perform certain actions, in which case they receive an authorisation to place the goods under that procedure, while others do not require prior authorisation by the customs structure, but only assume that the economic agent fulfils the conditions imposed by the legal rules.

However, irrespective of the way in which a special customs procedure can be used (with or without prior authorisation), its conduct implies the establishment, at the disposal of the customs authorities, of a guarantee, the amount of which differs in relation to a number of particular factors (status of the beneficiary of the procedure, type of procedure, origin of the goods, etc.). The purpose of this obligation is to ensure the recovery at any time of the trade flow of customs debt and other duties due to the public budgets.

During the entire period of the special regime (from the opening, through a declaration and until its closure) the goods placed under it are subject to customs supervision and control, carried out by the competent authorities. External transit allows the movement of non-Union goods, without payment of due budgetary obligations, between two points in the customs territory of the European Union, whereas internal transit involves the move of Union goods between two places in the European customs area, crossing a foreign state or territory, without the goods becoming non-EU. The holder of the transit regime can be any subject, whether or not established in the territory of the European Union.

The storage regimes allow non-Union goods to be stored in the European customs territory without changing their status, i.e. without paying due duties. Customs warehouses are premises or locations authorised as such by the competent authorities where non-Union goods are stored until they are placed under another procedure. There are two categories of warehouses [3]: public (available to any subject) and private (used only by the person authorized to do so). A free zone is a well-delimited part of the European customs territory, designated as such by any Member State and within its borders, where non-Union goods can be imported without changing their status.

Special arrangements for the use of goods allow their holders to use them in the European customs territory, under favourable financial conditions, respectively with exemption or reduction of import customs duties. The difference between temporary admission and final destination is determined by the status that the goods in question obtain after placing them under each regime. Thus, in the first case, the goods remain non-Union goods, while in the second case they become Union goods. Basically, the final destination is import under preferential tariff conditions. As a rule, this regime is applied to categories or types of goods which are deficient in the single market and which are incorporated into European finished products.

Processing regimes allow interventions on goods without changing their status. Active perfection implies that non-Union goods are brought into the European customs territory and are subjected to processing operations, practically the regime generating added value of Community origin on a good that will be returned to the owner from a third country. Passive refinement consists in the transfer of Union goods (European) to a non-Community State, where they are processed, and the return of the resulting products to the customs territory of the Union, where it benefits from reductions or exemptions from duties. In essence, this type of regime allows its European holder to obtain a finished product with the help of the specialist intervention of a foreign operator, under favourable tax conditions.

The procedural stages of the development of special customs regimes can be shown schematically as follows:

Figure no. 1 Opening and unloading (closing) special regimes

	Authorisation for a Special Procedure	Placing goods under a Special Procedure	Customs supervision	Discharge of the Special Procedure
Customs warehousing				
Free zone				
Temporary admission				
End use				
Inward processing				
Outward processing				

Source: <https://customs-taxation.learning.europa.eu>

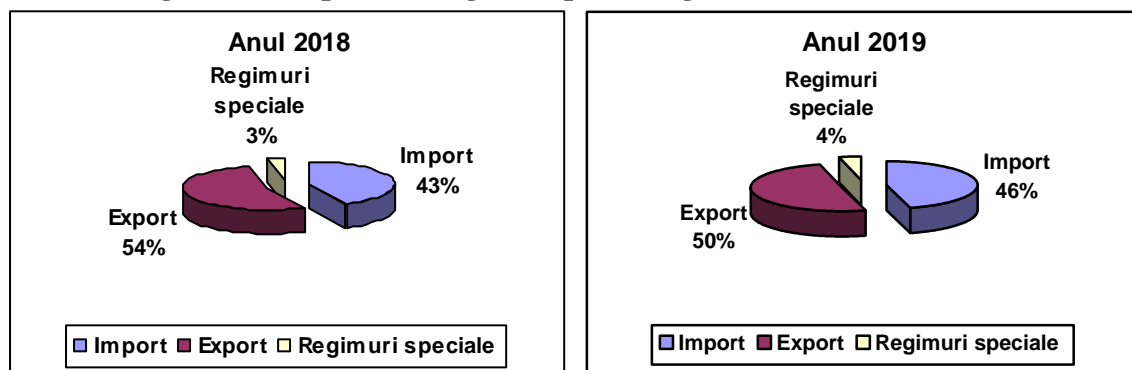
Next, in order to identify the place of the special regimes in the overall customs operations, we will carry out a summary analysis of some data from the sphere of competence of the Craiova regional customs authority. Thus, the total volume of customs formalities, detailed in types of regimes, in the period 2018 - 2022, is presented in the following table:

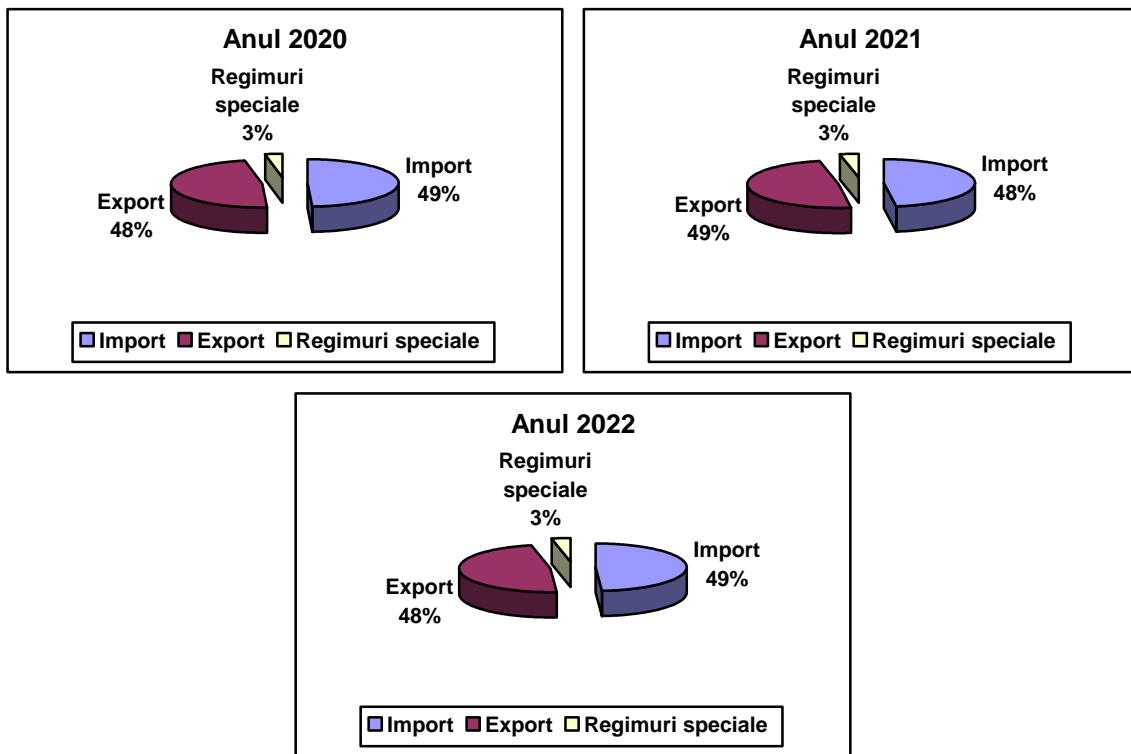
Table no. 1 The volume and type of customs operations

<i>Customs regime</i>	<i>2018</i>	<i>2019</i>	<i>2020</i>	<i>2021</i>	<i>2022</i>
Import	47 541	48 210	43 583	52 764	52 390
Export	60 197	53 011	42 335	53 782	51 018
<i>Customs warehouse (AV)</i>	1 377	1 439	1 011	1 351	1 333
<i>Temporary admission (TA)</i>	1 870	1 712	1 258	1 453	1 503
<i>Final Destination (DF)</i>	0	432	176	152	105
<i>Active improvement (PA)</i>	54	101	6	452	449
<i>Passive Refinement (PP)</i>	294	331	248	278	264
Total special regimes	3 595	4 015	2 699	3 686	3 654
GRAND TOTAL	111 333	105 236	88 617	110 232	107 062

Data source: Integral Customs Information System (SIIV)

Based on the data presented, the share of special regimes in the total customs operations is illustrated as follows:

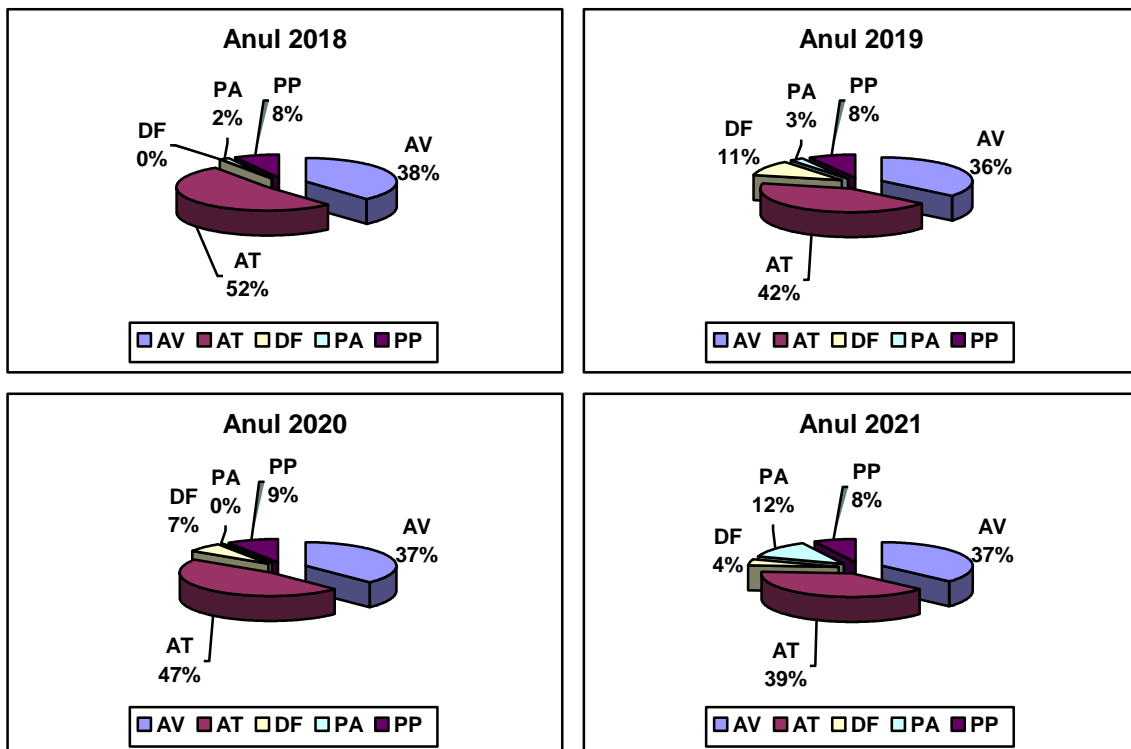
Figure no. 2 Specific weight of special regimes in the total volume

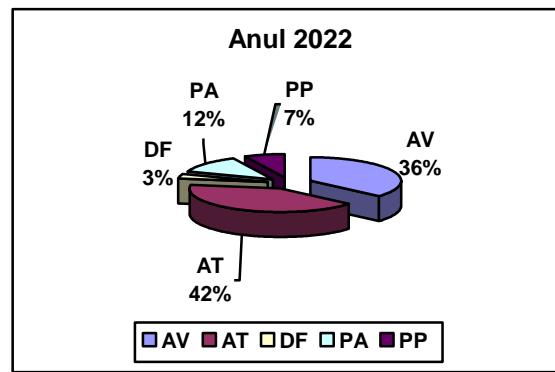


We note the extremely low specific weight (3%-4%) of special regimes in the volume of regional customs activity, the evolutionary trend being somewhat constant. We believe that this state of affairs has its cause in the economic specifics of the area, recognized for its low industrial diversity.

In the total of special customs regimes, the weight held by each type is shown below:

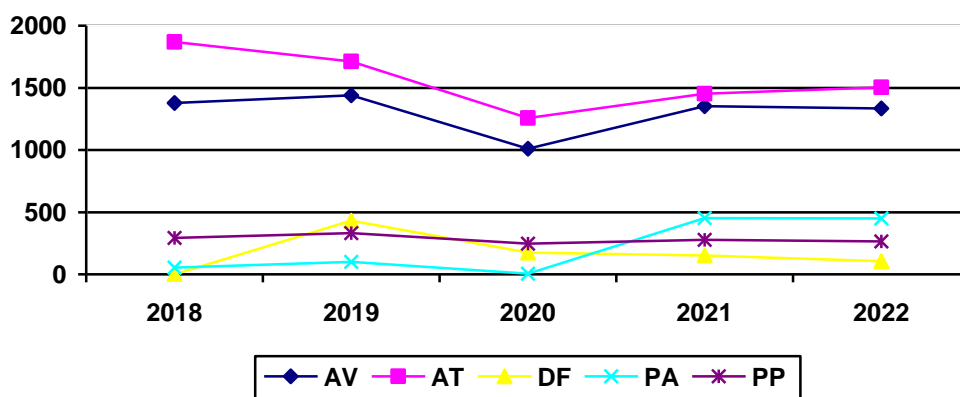
Figure no. 3 The share of each type of special regime in their total





The dynamics recorded by each category of suspensive regime, in nominal value, at the regional level, in the period 2018 – 2022, is shown in the following figure:

Figure no. 4 Dynamics of the components of special regimes



The study of the previously presented indicators allows us to formulate a series of opinions regarding the degree of use of suspensive regimes, as well as the trends shown by them in the specified interval:

- we note the prevalence of temporary admission, regime of use, a fact that highlights the need for modern and high-performance technologies in the area's economy;
- active processing, a regime that supports the inclusion of added value in non-Union goods, and implicitly its export, has limited application;
- the minimum point of access to these regimes is the year 2020, a situation induced by the global pandemic crisis, subsequent developments being, in general, some positive ones;
- although the trend is increasing, most of the analyzed categories did not reach the values recorded at the beginning of the interval, respectively in 2018.

CONCLUSIONS

The detailed analysis of the conditions and limits of special customs regimes leads to the conclusion that they generate positive effects on the activity of European economic operators, effects that can be grouped into the following categories:

- in the sphere of the cash-flow of the company: the conduct of the regimes in a suspensive form from the payment of obligations due and only on the basis of the constitution of a guarantee, which takes various forms, creates an additional financial resources that remain at the disposal of the entity;

- in the field of logistics: European companies are allowed to use high-performance and efficient machines, technologies etc. of non-Community origin, without the obligation to purchase them, but only by paying reduced fees or even without payment, as well as access to repair services, processing carried out by specialized suppliers from third countries;

- at the administrative level: the application of special regimes significantly reduces the bureaucratic effort of the operator in the conditions of increasing complexity of the economy and international trade (without them non-EU goods should be imported permanently, then re-exported, and re-imported etc., which would generate the filing of numerous customs declarations, successive payment of related duties etc.);

- on the level of competitiveness: European firms have access under favourable tax conditions to goods that they integrate into products of Community origin, obviously obtained thus at competitive prices or incorporate labour and/or innovation into non-EU goods, thus ensuring their presence on multiple national markets.

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[2] Idem, art. 210;

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