

# CUSTOMS CLEARANCE IN FRANCE

**40** CONCRETE MEASURES  
to support businesses

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Businesses in the heart of French  
Customs priorities

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# CUSTOMS CLEARANCE IN FRANCE

## Businesses in the heart of French Customs priorities

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French Customs launches a major support plan for companies within the context of the implementation of the Union Customs Code which will enter into effect on May 1, 2016.

Customs' target is to help French logistical platforms to gain international market shares. It also insures that France is a key player in world trade by adopting a strategy combining both risk management and trade flow.

To meet these objectives, French Customs continues to innovate and adapt to an ever-changing environment. Alongside companies, it is the intention of Customs to prepare the supply chain stakeholders to these developments by providing them with procedures that fit their competitiveness imperatives.

Customs has now become an accelerator of growth for companies and for France, by directly participating in the development of the attractiveness of its territory.

In the continuity of its Customs experts' «Tour de France», dedicated to presenting a wide range of offers to companies, French Customs will implement, within the next three years, 40 concrete measures to develop its clearance logistic activities in France, to generate employment and wealth.

Consisting of figure-based objectives, diversified customs packages, and quality commitments, this plan is designed to take advantage of the new European customs regulations to increase performance in France.

While maintaining exchanges at a high level of security, this plan mobilizes all the components of French Customs to simplify and optimize formalities, reduce customs clearance costs and time, and assist companies internationally.

With the development of differentiated treatments for companies certified as Authorized Economic Operators (AEO), Customs reaffirms its support to international trade businesses.

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# 1

## SIMPLIFY AND OPTIMIZE CUSTOMS FORMALITIES AT THE INTERNATIONAL LEVEL

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### CUSTOMS TO IMPLEMENT THE SINGLE WINDOW SYSTEM

**Measure 1** — Take advantage of the Union Customs Code (UCC) by authorizing clearance at a single Customs Office (centralized customs clearance)

Centralized customs clearance will consolidate reporting formalities at a single office even though the physical flow of goods are routed through different border points. This customs clearance centralization will allow operators to achieve cost savings and increase traffic flow. Based on computerized tools, this measure will provide real-time information exchange between Customs and operators.

**Measure 2** — Develop the National single window (Guichet Unique National - GUN) for administrative formalities at the border

Customs continues to develop the GUN and strengthens its role as a referent for managing the international flow of goods.

Thanks to the GUN, available from the secure website Pro.douane (<https://pro.douane.gouv.fr>), companies no longer have to travel to obtain validation of authorizations, licenses, or certificates required by fifteen public administrations at the time of customs release for goods subject to special regulations (strategic goods, products of animal origin, etc.). The interconnection between Customs and public administrations applications allows to completely dematerialize customs clearance formalities. The interoperability of the information systems will simplify customs formalities, and will help businesses save time and optimize their cash flow while securing their procedures.

### **Measure 3** — Strengthen Customs information centers for companies (Cellules Conseil aux Entreprises - CCE)

French Customs offers a wide range of advice with offices specifically in charge of catering to professionals by Region. CCEs are located within each Customs Regional Directorate. Their location meets the need to support SMEs and ETIs (mid-cap companies), thus having a single point of contact with their CCE. The CCE network will expand progressively in major economic areas, consistent with international support structures set in place by the State and the Regions.

### **Measure 4** — Create a Large Accounts Department (Service Grands Comptes-SGC) for major international trade groups (typically 75% of national centralized customs flow)

Starting in 2016, the SGC will gradually become the single point of contact for large companies in order to ensure speedy, efficient and suited procedures.

Operators can thus receive advice and enjoy personalized follow-ups in filing and issuance of permits related to customs clearance, as well as processing their flow. Their transactions will receive a uniformed treatment taking into account their specific needs.

### **Measure 5** — Set up one single telephone number to contact all customs services

In order to respond promptly to questions from economic operators, French Customs will simplify access to information by introducing a single, easy-to remember telephone number, by 2016, such as: 0 811 XX XX XX. Furthermore, Customs will create a new feature on its mobile application «douaneFrance.mobi» and its website, offering users the option to be called back for free by the customs information platform, Customs information Service (Infos Douane Service - IDS).



## **CUSTOMS TO DEVELOP ITS DIGITAL CAPACITY**

### **Measure 6** — Digitize 100 % customs licenses applications

With the SOPRANO online service (Solution Pour Rationaliser la gestion des Autorisations Numériques des Opérateurs), Customs commits to a comprehensive approach in servicing the operators by offering a single portal, regardless of the type of procedures requested. SOPRANO brings together filing, licensing, and monitoring customs clearance authorizations in a single online service, and provides full visibility of the licensing process for operators. Thanks to online discussion threads integrated in the tool, communication is facilitated between Customs and the operator, since the latter can directly engage the managing service. This online service, accessible via the Internet site Pro.douane, (<https://pro.douane.gouv.fr>) currently concerns several authorizations (Authorized Economic Operator, Authorized Exporter, Binding Tariff Information, economic regime). In the context of the new UCC, Customs is committed to extend its digital capacity to most authorizations by the end of 2017.

## Measure 7 — Computerize all express freight formalities for export

For export, express courier services benefit from specific clearance procedures that currently rely on the filing of commercial paper documents. The dematerialization of customs declarations will continue with the creation of an export component to DELTA-X online procedures by mid-2016. By simplifying and accelerating express freight customs clearance, Customs saves time for the operators while maintaining a high level of security of the flow of goods. With the dematerialization of export formalities for express freight, Customs will provide one application for all declarations, regardless of the flow and type of goods.

## Measure 8 — Reach 100% online payment for Customs receivables

While completing the widespread use of online services, French Customs also ensures the modernization of its collection procedures. Currently, 70% of the duties and taxes are paid electronically. Digital processing capabilities will gradually cover all receivables collected by Customs, and at the horizon of 2018, will apply to businesses as well as individuals.

## Measure 9 — Move towards 100% paperless customs formalities

The overall paperless index is currently 86%. Customs' goal is to reach 100% while ensuring the efficiency of online services to operators. The implementation of both the National single window (GUN, cf. measure 2) and DELTA-X export (see measure 7) also facilitates the expansion of dematerialization.



# CUSTOMS TO SECURE THE FLOW OF GOODS FOR OPERATORS

## Measure 10 — Increase by 50% the number of companies labelled Certified Exporter (Exportateur Agréé-EA)

The EA status allows companies to certify themselves with preferential origin for their goods on their own commercial documents. In addition to time and cash flow savings, this status is essential when trading with some countries (South Korea for example). Customs will promote and facilitate access to the EA status. The number of status issued will increase by 50% within three years.

## Measure 11 — Increase by 80% the number of Authorized Economic Operator (AEO) certified operators trading with outside EU countries

Within the special relationship maintained with international trade players, Customs issues a certification to operators that allow them to certify that they are reliable. Particularly when exporting, they are then identified as trusted partners with respect to customs legislations, and in the field of safety and security.

In order to develop the companies' competitiveness while strengthening trade security, Customs will increase the number of certified operators and the «AEO certified» share of foreign trade, to reach in 2018, 80% of certified trade flow with outside EU countries.

## Measure 12 — Issue more than 10,000 binding information per year (RTC, RCO, AVD)

Customs offers several complimentary tools to companies to secure their operations:

- Binding Tariff Information (BTI, tariff classification decision) whereby Customs commits on the nature of the goods and therefore on the amount of duties and taxes owed;
- Binding Origin Information (BOI), which allows to validate the origin of the goods given the supply chain map and the manufacturing process;
- Valuation Advice (VA) on which the Administration commits on value.

About 40 000 of these customs rulings are currently valid, and French Customs commits to issue more than 10,000 each year, in the next three years.

## Measure 13 — Secure the information provided by Customs

The Customs Administration ensures the quality and reliability of its responses to operators. When the debtor has applied a national fiscal text according to an interpretation which Customs has communicated by way of published circular, the latter can rely on this interpretation. The same shall apply when Customs will formally take position on the appreciation of a de facto situation with regard to a tax text. This mechanism is described in both customs controls and indirect taxes charters. In addition to legal certainty already offered by binding information within the Union regulation, this national ruling mechanism is designed to secure the relationship between 'customs-businesses' in order to increase the operators' customs environment predictability.

## List of Measures from 1 to 13

- 1 Take advantage of the Union Customs Code (UCC) by authorizing clearance at a single Customs Office (centralized customs clearance)
- 2 Develop the National single window (Guichet Unique National - GUN) for administrative formalities at the border
- 3 Strengthen Customs information centers for companies (CCE)
- 4 Create a Large Accounts Department for major international trade groups
- 5 Set up one single telephone number to contact all customs services
- 6 Digitize 100 % customs licenses applications
- 7 Computerize all express freight formalities for export
- 8 Reach 100% online payment for Customs receivables
- 9 Move towards 100% paperless customs formalities
- 10 Increase by 50% the number of companies labelled Certified Exporter (Exportateur Agréé-EA)
- 11 Increase by 80% the number of Authorized Economic Operator (AEO) certified operators trading with outside EU countries
- 12 Issue more than 10,000 binding information per year (RTC, RCO, AVD)
- 13 Secure the information provided by Customs



# 2

## REDUCE COSTS AND SAVE TIME FOR COMPANIES

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### CUSTOMS TO SUPPORT FRENCH PRODUCTION

**Measure 14** — Develop financial surety-bond waivers for weekly bonds up to 600 million euros

French Customs offers simple and concrete easy-to-use customs measures to AEO certified companies. Thus allowing AEO status companies to easily obtain a global surety-bond waiver and therefore save on cash flow and reduce transit costs. Today, surety-bonds savings amount to more than 200 million euros per week. The objective is to reach 600 million euros per week by 2018.

**Measure 15** — Reach a saving of 300 million euros of customs duties thanks to tariff suspensions

Customs advocates French companies requests with the European authorities in Brussels, seeking the suspension of customs duties payment for raw or semi-finished products, not available in the Union, which are the subject of processing activity on European soil. Through this mechanism, Customs wants to make French companies reach a saving of 300 million euros by 2018.

**Measure 16** — Promote alternative transport (river or rail) for containerized goods

French Customs will promote the use of alternative modes of transport, such as rail and inland waterways for containerized freight.

Within this framework, Customs will develop its inland waterways and rail/maritime procedure offers in order to diversify national airport and port platforms logistics opportunities. This measure is also intended to promote more environmentally-friendly and cost-effective modes of transport.

## Measure 17 — Reduce customs duties through free trade agreements

Free trade agreements facilitate companies' access to new international markets. When exporting, they provide discounts as well as customs duties exemptions and non-tariff barriers in the countries of final destination.

When importing, these agreements provide the possibility to benefit from preferential rates for imported goods and thus optimizing companies' sourcing.

## Measure 18 — Provide at least 1,000 operators with the benefits of reversal of import VAT liability

The reverse charge of VAT is one of the key measures taken in 2014 to increase the appeal of French Logistics platforms, by promoting and relocating cargo flow and customs clearance in France, but also by attracting new operators. This measure allows a company to benefit from the VAT deductibility on import at the same time it files its revenue statement. It is open to any beneficiary of a single in-house customs procedure (PDU). The objective is to have at least 1,000 operators benefiting from this simplified economic measure.



## CUSTOMS TO SIMPLIFY CUSTOMS FORMALITIES

### Measure 19 — Pass the 95% mark of customs declarations released in less than five minutes

By the end of 2014, the average merchandise dwell time was 4 minutes 7 seconds. On horizon 2018, Customs' target is to release more than 95% of its cargo in less than 5 minutes.

### Measure 20 — Promote the interconnection of the customs information system with those of the supply chain players

In order to provide reliable communication between the different supply chain players, French Customs encourages the development and interconnection of the information systems which allow an optimal communication between all stakeholders (manufacturer, importer, exporter, loader, warehouse keeper, shipper, logistic specialist, including customs broker) to streamline customs clearance operations and secure supply chain.

As key player in the supply chain, Customs supports the port and Airport Cargo Community System (CCS) projects, in order to improve traceability of goods on French logistic platforms, and increase their competitiveness.

### Measure 21 — Develop differentiated treatment in favor of AEO certified companies

AEO certified operators will be the subject of a differentiated and privileged service which will firstly give a priority treatment to their declarations, and also reduce the burden of controls on flows.

## **Measure 22** — Better integrate the constraints of AEO certified companies in the determination of the place of control

AEO Certified operators will be allowed to request the transfer of the customs control to another location in the territory than the transiting point of the goods, so as to reduce their costs.

Thus, the new customs clearance location requested will better fit into the operator's clearance scheme. This easy, advanced request to Customs will be made after the AEO certificate is issued.

## **Measure 23** — Simplify audits for obtaining certain statuses by taking the information already validated for the AEO status

Some criteria required for the certification of Authorized Economic Operator (AEO) are common to other authorizations issued by Customs. This is also the case for certain statuses determined by other Administrations. In this view of simplification, French Customs has worked on various projects to bring together the AEO status and other authorizations. These projects aim at facilitating cooperation between the Authorities issuing their statuses so as to avoid visits duplication to reliable operators.

This simplification already applies for the statuses of known consignor (CC) and regulated agent (AH) issued by the Directorate General of Civil Aviation, for which common criteria are mutually considered fulfilled, and are not subject to a another audit, allowing the administration to save time. Following the same process, reconciliations are studied between the AEO accreditation and the ISPS certification (International Ship and Port Facility Security), regulations on chemical precursors or the export license for dual-use goods.

## **Measure 24** — Promote the fluidity of the operations carried out by the AEO certified companies in France and in outside EU partner countries

Customs ensures the safety and the security of the supply chain while facilitating the flow of trade. In order to meet these stakes, the European Union has signed Mutual Recognition Agreements (MRAs) with outside EU partner countries (USA and Japan in particular). In order to develop the attractiveness of French logistics platforms, Customs will make sure that companies wishing to clear customs in France will benefit from equal advantages than those allocated to AEO certified companies.

## **Measure 25** — Increase the fluidity of trade while meeting new international flow security requirements

With the new Union Customs Code (UCC), which broadens the range of application of the Import Control System (ICS), Customs will develop the scope of its automated targeting system in order to focus on the most sensitive consignments and therefore, encourage the fluidity of licit shipments.

## List of Measures from 14 to 25

- 14 Develop financial surety-bond waivers for weekly bonds up to 600 million euros
- 15 Reach a saving of 300 million euros of customs duties thanks to tariff suspensions
- 16 Promote alternative transport (river or rail) for containerized goods
- 17 Reduce customs duties through free trade agreements
- 18 Provide at least 1,000 operators with the benefits of reversal of import VAT liability
- 19 Pass the 95% mark of customs declarations released in less than five minutes
- 20 Promote the interconnection of the customs information system with those of the supply chain players
- 21 Develop differentiated treatment in favor of AEO certified companies
- 22 Better integrate the constraints of AEO certified companies in the determination of the place of control
- 23 Simplify audits for obtaining certain statuses by taking the information already validated for the AEO status
- 24 Promote the fluidity of the operations carried out by the AEO certified companies in France and in outside EU partner countries
- 25 Increase the fluidity of trade while meeting new international flow security requirements

# 3

## ASSIST COMPANIES TO GO INTERNATIONAL

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### CUSTOMS TO PROVIDE ASSISTANCE TO COMPANIES

**Measure 26** — Create the «international customs packs» with a visual identity that will bring credibility to the companies doing business abroad

The «international customs packs» are designed to gather different customs offers in order to strengthen the credibility of international operators, and identify them as known operators to customs services. These packs will also attest of the trust relationship level these companies share with Customs: they will be able to prove their trustworthiness on their business documents by affixing a dedicated logo.

**Measure 27** — Present the opportunities of the Union Customs Code (UCC) during the Customs experts' «Tour de France»

Launched in September 2013, the Customs experts «Tour de France» is a recognized approach that aims to inform private companies about customs procedures that will allow them to reduce their costs, save time and simplify their formalities.

The different stages, organized in Paris and in the regions, revolve around workshops, round tables and personal interviews.

They are used to inform companies about customs regulations opportunities and about international trade provisions development. Customs will develop these stages everywhere in the country in order to keep businesses informed on opportunities offered by customs regulations, including those permitted by the Union Customs Code (UCC) which is scheduled to enter into effect on May 1<sup>st</sup> of 2016.

## Measure 28 — Counsel businesses in terms of customs regulations

Customs regulations offer many interesting provisions that can benefit businesses. Guiding companies and providing them with any assistance is one of the major priorities that Customs has set for itself, so that companies can take full advantage of the opportunities offered by customs regulations. These counseling services are provided by expert services by region, and nationally by the Large Account Department dedicated to large size companies.

By 2018, Customs' target is to reach 20,000 companies through personalized counseling.

## Measure 29 — Deploy a customs training plan for companies: double the number of trained professionals

Strong of its 32 agreements signed with more than 50 partners including universities, institutes of technology (IUT) and professional organizations, French Customs is deploying a large customs training plan that will allow to double the number of logistics technicians, or customs clearance professionals trained in customs engineering. In this framework, Customs will contribute to train, by 2018, more than 18,000 people.

Customs will also consider the implementation of online training for employees of companies operating internationally, logistic and customs clearance professionals.



## CUSTOMS TO STRENGTHEN ITS DIALOGUE WITH COMPANIES

### Measure 30 — Enhance the Customs-Businesses Forum, a privileged space for dialogue between Customs and international trade operators

The Customs – Businesses Forum aims to deepen dialogue with businesses. The latter is based on:

- the principle of preliminary exchanges before any important customs reform;
- a visibility on the current and future projects ;
- frequent meetings with the Supply Chain players.

Genuine illustration of the Customs-Businesses partnership, this tool will list on a yearly basis the priority projects (UCC launch, reform of the customs broker status, etc.) that will constitute the main topics submitted to the Customs-Business Forum. Each topic will result in working groups involving stakeholders from the private sector, various institutional partners of foreign trade and Customs Services concerned by these topics. These exchanges will allow to prepare, as early as possible, the implementation of new customs solutions which will integrate the needs of the operators.

An agenda and a webpage will be implemented indicating the frequency and the topics of these meetings.

### **Measure 31** — Be transparent on Customs' actions

Customs will communicate on a regular basis on the development of its main indicators in terms of economic performance. Meanwhile, Customs will develop data sharing with the Open Data<sup>1</sup>.

This approach intends to improve the visibility of the data produced by French Customs and thus enabling their reuse for to enhance, interpret and share general interest information.

This transparency is intended to reinforce the users' knowledge on customs process, on foreign trade data, and the position of France in the world rankings.

### **Measure 32** — Promote the implementation of a club of «Authorized Economic Operator» (AEO) certified companies

Customs suggests to create a club dedicated to AEO certified companies in order to ensure an optimal monitoring of the proper functioning of this status. This club will become a new privileged space for operators, where the sharing of best practices will be encouraged. AEO certified companies members of this club will be first informed on the latest customs news.

### **Measure 33** — Encourage the creation of specialized Customs-Businesses clubs

Wherever they will be formed, these new clubs will look into assisting companies, while taking into account the proper specificities of each economic sector.

They will gather Customs and same industry stakeholders (manufacturer, producer, importer, exporter, shipper, warehousing companies, carrier, logistician, and customs broker for instance) in order to consider and develop altogether solutions to fit the needs of businesses as well as the security of customs and fiscal operations.

### **Measure 34** — Support economic operators' initiatives to simplify their relationships with Customs

In order to consolidate businesses partnership and secure the internal tools implemented by operators, Customs will collaborate to the economic operators' projects offering new simplifications to businesses.

### **Measure 35** — Implement pilots for simplified procedures provided by the UCC (self-assessment and Entry In the Declarant Record - EIDR)

The UCC provides for a set of new procedures that will allow to simplify the goods processing flow. It reinforces the AEO status and allows certified operators to internalize certain customs operations such as Entry In the Declarant Record (EIDR) standing as customs declaration or for instance determination of applicable duties. In this new framework, French Customs commits to experiment these new procedures through pilots, in order to specify the application terms.

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<sup>1</sup> <http://www.douane.gouv.fr/services/datadouane>



## CUSTOMS TO MOBILIZE ALL ITS COMPONENTS FOR THE BENEFIT OF COMPANIES

### **Measure 36** — Integrate the international trade evolutions within Customs organization and working methods

Customs carries out its missions while continuously adapting its working methods to facilitate and fluidify trade while ensuring the safety of the flow of goods.

In this context, Customs will set up centers of expertise in order to provide a high level of knowledge addressing the operator's needs. Such centers of expertise dedicated to clearance operations in a specific economic sector will be created starting in 2017.

Moreover, centers of expertise specifically dedicated to energies will be launched by 2018.

Par ailleurs, les pôles spécialisés en matière d'énergie seront développés d'ici 2018.

### **Measure 37** — Strengthen the customs officers' training on their supply chain knowledge

In a context of constant changes, French Customs is developing an ambitious training policy to continuously adapt customs officers' skills to the specificities of the supply chain and its developments.

Customs personnel benefit from a dedicated training time representing twice the average one granted to other public services. This effort will be maintained while new training modules and new working methods will be developed to increase the level of expertise of customs personnel.

### **Mesure 38** — Strengthen strategic monitoring to identify innovative solutions that could improve Customs performance

Customs will strengthen its strategic monitoring to:

- anticipate international trade developments;
- improve its performance;
- reinforce its capacities;
- identify innovative practices, new tools and new technologies.

This strategic monitoring will be primarily focused on the structuring themes of facilitation, security and the fight against fraud.

### **Measure 39** — Engage the international Customs attachés network to support French companies

Customs Attachés, posted worldwide, will develop their actions according to the following objectives:

- answer the requests of international traders by providing information and advice;



- advise businesses on customs regulations applicable between France and the countries of their jurisdiction;
- assist businesses in the resolution of customs related issues;
- participate in key promotional activities undertaken by export partners and French organizations abroad, etc.

#### **Measure 40** — Define new quality commitments for Customs

French Customs, winner of the « France Qualité Performance Grand Prize » in 2014 for its Customs experts «Tour de France», establishes new objectives to improve quality and the range of possibilities offered to professionals. In this sense, Customs will develop the following commitments:

- adapting assistance to user needs;
- improving clarity of offered procedures;
- improving accessibility to standards;
- improving existing online services.

## List of Measures from 26 to 40

- 26 Create the «international customs packs» with a visual identity that will bring credibility to the companies doing business abroad
- 27 Present the opportunities of the Union Customs Code (UCC) during the Customs experts' «Tour de France»
- 28 Counsel businesses in terms of customs regulations
- 29 Deploy a customs training plan for companies: double the number of trained professionals
- 30 Enhance the Customs-Businesses Forum, a privileged space for dialogue between Customs and international trade operators
- 31 Be transparent on Customs' actions
- 32 Promote the implementation of a club of «Authorized Economic Operator» (AEO) certified companies
- 33 Encourage the creation of specialized Customs-Businesses clubs
- 34 Support economic operators' initiatives to simplify their relationships with Customs
- 35 Implement pilots for simplified procedures provided by the UCC (self-assessment and Entry In the Declarant Record - EIDR)
- 36 Integrate the international trade evolutions within Customs organization and working methods
- 37 Strengthen the Customs officers' training on their supply chain knowledge
- 38 Strengthen strategic monitoring to identify innovative solutions that could improve Customs performance
- 39 Engage the international Customs attachés network to support French companies
- 40 Define new quality commitments for Customs



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