

FILE: Keeping records of approvals for customs procedures with economic impact through ISCS and filling out JCI

With the Customs Administration Act 148-03-030-01-114/2012 dated May 21, 2012, all the customhouses have been informed on the method of implementing the customs procedure of inward processing, and with the Act 148-03-030-02-21/2012 dated June 8, 2012, they have been informed on the way of implementing the customs procedure of temporary import with partial exemption from payment of import duties.

Both acts became effective on June 18, 2012, which means that since that day, processing and keeping records of requests and approvals through ISCS (Information System of Customs Services) has been done in a different way, and there are also some changes in the way of filling out section 44 of JCI (Unified Customs Document).

1) Requests/ approvals – new concept

New form for requests (for new business deals) is envisaged for:

- inward processing (E01),
- temporary import of goods (E07),
- temporary export of goods (E10).

New approvals E01, E07 and E10 will be entered in ISCS under new options. The numbers of new approvals are a part of the existing records of approvals so their attribution continues without interruptions, i.e. numbers of approvals continue from the last one attributed.

Only the main data from forms are entered in the ISCS. Data on goods, end products and normatives are not entered in the ISCS.

Since June 18, 2012, JCI will also be filled out in a new way in case the JCI itself is a request or approval for procedure implementation for all types of procedures (E02, E04, E06, E09, E11) for start and end of the current procedures.

The new Approval is made for a fixed period with a defined deadline for finishing a procedure pursuant to JCI (in months or days). The deadline in JCI can be extended in specific cases in declarations based on which the procedure was started, on the basis of a solution from the managing procedure.

The essence of the new concept is monitoring deadlines and realization at the level of every JCI that in the section 37/1 has a declared procedure with economic impact (start of procedure pursuant to JCI).

For inward processing issues (storing system), forms for ending the procedure are submitted in the prescribed deadline, based on which realization at the declaration level will be monitored.

Requests and Approvals for procedures of processing under customs supervision (E03) and outward processing (E05) will be submitted until further notice in the current form and be monitored the current way, and they are also subject to the current way of filling out JCI.

The clarification for processing of new forms for requests and demands in ISCS will be uploaded by the IT Sector on the Customs Administration website.

Old approvals for which the procedure has not been finished

If by June 18, 2012 the procedure was not finished pursuant to previously issued requests, for which a new form was envisaged, the following things can be done:

- an overview of the state, after which a request can be submitted pursuant to a new procedure, in a new form for a new approval (balance transfer) or

- work can continue with the old approval until the procedure for which the approval was issued is done, which includes the possibility to change the old approval with the old type of request.

Filling out the JCI in which an old approval has been declared (initially made before June 18, 2012) is done according to rules that applied for that type of approval.

2) FILLING OUT JCI FOR THE START OF PROCEDURE WITH ECONOMIC IMPACT – NEW FORM

Implementation of a new form applies to the following types of approvals and procedures:

- E01** – inward processing – storing system (procedures 51, 55, 57),
- E01** – inward processing – return system (procedures 41, 46, 47)
- E07** – temporary import (procedure 53),
- E10** – temporary export (procedure 23),

The procedure begins with every JCI in whose section 37/1 there is a declared procedure with economic impact, with appropriate approval in the 44 JCI section.

The approval is filled out only in the first tariff heading and refers to all the other headings.

Section 44 is filled out the following way (heading first):

- code of the submitted document: E01/ E07/ E10 (type of approval),
- code "S" – refers to all the headings,
- code of the organizational unit that made the approval,
- type of document: 'PO' (approval for the procedure from section 37/1 – *instead of RM/DP*),
- number of approval,
- year of approval,
- date for finishing a procedure pursuant to JCI – within the deadline defined in the approval applied to the reference date – date of submission (in simplified declarations – date from the 7 JCI column).

Example:

Filled out only in first heading.

Exx	S	Identification of the submitted document	Date (deadline for finishing the procedure pursuant to JCI)	
E01	S	65103	PO 333/ 2012	15/06/2013
E07	S	65013	PO 777/ 2012	30/08/2012
E10	S	65013	PO 888/ 2012	20/11/2012

Deadline for finishing a procedure pursuant to a declaration can be extended in prescribed cases compared to the deadline defined in the approval, and if a JCI has already been finished, it is done by changing the JCI based on the decision.

3) FILLING OUT JCI FOR FINISHING A PROCEDURE WITH ECONOMIC IMPACT – NEW FORM

Finishing a procedure is declared with an appropriate procedure with economic impact in section 37/2 (previous procedure) with appropriate approval in section 44.

The approval is filled out in column 44 in an appropriate heading the following way:

3.1. Inward processing – storing system

Section 37/2 filled out with an appropriate procedure (51, 55, 57).

Filling out section 44 in an appropriate heading:

- code of the submitted document: E01 (type of approval),
- code of the organizational unit that made the approval,
- type of document: 'PR' (approval for the previous procedure from section 37/2 – *instead of RM/DP*),
- number of approval,
- year of approval.

Example:

Filled out in an appropriate heading.

Exx	Identification of the submitted document
E01	65013 PR 333/2012

Process of inward processing – storing system is finished with submission of the form for finishing a procedure in the prescribed way and within the prescribed deadline.

The IT Sector will enable in the following period data to be entered from the Form for finishing a procedure (column 4) so that realization could be monitored, through looking at the data, for every JCI pursuant to which a procedure was started (imported and actually spent).

3.2 Inward processing – return system

Section 37/2 filled out with the appropriate procedure (41, 46, 47).

Filling out the section 44 JCI in an appropriate heading:

Data on approval

- code of the submitted document: **E01** (type of approval),
- code of the organizational unit that made the approval,

- type of document: 'PR' (approval for the previous procedure from section 37/1 – *instead of RM/DP*),
- number of approval,
- year of approval.

Data on declaration pursuant to which the procedure from R37/2 was started

- code of the submitted document: **088** (*copy of JCI for procedures with economic impact*),
- code of CI,
- type of document: **C5** (JCI pursuant to which the procedure from section 37/2 was started)
- number of JCI,
- year of JCI,
- ordinal number of heading of goods.

Example:

Filled out in an appropriate heading.

Exx	Identification of the submitted document		heading
E01	65013	PR 22/2012	
083	65013	C5 1055/2012	3

Registering the document '083' will create a connection with goods from the JCI heading stated with this document. Thus, the ending of the procedure pursuant to JCI that resulted in export of goods will be able to be recognized during inspections.

3.3. Temporary import/temporary export of goods

Section 37/2 is filled out with an appropriate procedure (**53, 23**).

Filling out the section 44 in an appropriate heading:

Data on approval:

- code of the submitted document: **E07/E10** (type of approval),
- code of the organizational unit (that made the approval),
- type of document: 'PR' (approval for the previous procedure from section 37/1 – *instead of RM/DP*),
- number of approval,
- year of approval.

Data on declaration pursuant to which procedure from R37/2 was started (debit declaration):

- code of the submitted document: **083** (*copy of JCI for procedures with economic impact*),
- code of JCI,
- type of document: **C5** (JCI pursuant to which the procedure from section 37/2 was started),
- number of JCI,
- year of JCI,
- ordinal number of heading of goods.

Example:

Filled out in the appropriate heading.

Exx	Identification of the submitted document		heading
E07	65013	PR 7777/2012	
O83	65013	C5 666/2012	2
E10	65013	PR 8888/2012	
O83	65013	C2 2044/2012	1

Registering the document 'O83' will create a connection with goods from the JCI heading stated with this document. Thus, the ending of the procedure pursuant to JCI will be able to be recognized during inspections.

4) JCI AS A REQUEST OR APPROVAL

The possible types of approval and procedures when JCI is a request or an approval for a procedure with economic impact:

- E02 – Inward processing – storing system (procedures: 51, 55, 57)
- E02 – Inward processing – return system (procedures: 41, 46, 47)
- E04 – Customs-controlled processing (procedure 91)
- E06 – Outward processing (procedure 21)
- E09 – Temporary import (procedure 53)
- E11 – Temporary export (procedure 23)

4.1. Filling out JCI for the start of a procedure with economic impact

The procedure begins with every JCI in which there is a declared procedure with economic impact in section **37/1** with an appropriate approval in section 44.

The approval is filled out only in the first heading and refers to all the headings.

Section 44 JCI is filled out the following way (first heading):

- code of the submitted document: **E02/E04/E06/E09/E11** (type of approval),
- type of document: 'PO' (approval for procedure from section 37/1),
- date for finishing a procedure for JCI.

Example:

Filled out only in the 1st heading.

Exx	S	Identification of the submitted document	Date (deadline for finishing a procedure for JCI)
E02	S	PO	15/06/2013
E04	S	PO	30/08/2012
E06	S	PO	20/11/2012
E09	S	PO	15/06/2013
E11	S	PO	30/08/2012

Identification of JCI, in which approval for the START of procedure is stated, is considered to be the identification of these approvals.

4.2. Filling out JCI for finishing a procedure with economic impact

The process ends with each JCI in which there is a declared procedure with economic impact in section **37/2** with an appropriate approval in section 44 JCI.

The approval is filled out in an appropriate heading of JCI.

Identification of this type of approval consists of identification of JCI that was accepted as approval for a procedure with economic impact.

Section 44 is filled out the following way:

- code of the submitted document: **Exx** (type of approval – for *procedures with economic impact*),
- code of CI where the process defined in section 37/2 started,
- type of document: **C5/C2/C9** (pursuant to which the procedure from section 37/2 was started),
- number of JCI (pursuant to which the procedure from section 37/2 was started),
- year of JCI (pursuant to which the procedure from section 37/2 was started),
- ordinal number of heading of goods (JCI pursuant to which the procedure from section 37/2 was started).

Example:

Exx	Identification of the submitted document			
E02	65013	C5	1111/2012	1
E04	65013	C9	2222/2012	1
E06	65013	C2	3333/2012	2
E09	65013	C5	4444/2012	1
E11	65013	C2	5555/2012	2

Registering the identification JCI will create a connection with goods from the JCI heading stated with these approvals. Thus, the ending of the procedure pursuant to JCI will be able to be recognized during inspections.

Note: Data in E02 are only of informative nature because, for this type of approval, a procedure ends with the form for finishing a procedure.

5) INWARD PROCESSING IN FREE ZONES – specificities

The inward processing procedure – system of storing in the free zone can be done in the standard way (start of procedure with C5) or with a simplified procedure. The simplified procedure means that complete monitoring of a process is done based on a user's records. The simplified procedure does not require a declaration for starting a procedure (C5).

Filling out the JCI for finishing a procedure is done in the way defined in this clarification (as well as for other jobs that include inward processing – system of storing).

Declaration C7 pursuant to which goods were placed in a free zone, and after that based on the user's records placed in the procedure of inward processing (without C5), will be discharged with a new type of 'manual' discharge. The data on gross mass will be obtained from the user's records.

6) OTHER

Calculation of duties for temporarily imported goods, for approvals made pursuant to the new form, is done by submitting a C4 declaration for calculation (national procedure 06).

As before, section 44 is filled out with these data:

- submitted document E07 (with approval identification),
- submitted document E14 (with C5 identification).

