No crt	Location in document	Paragraph	Author and date of comment	Comments	Solution proposed/Reply
1	Annex 2.10	-	ES 5/6/19	The section deals with persons other than the debtor/potential debtor. It is confusing. In some places it is said that third person is a guarantor (see our opinion in II.3.4.2) and in other paragraph it is said that they are different persons (see paragraph stating by "Otherwise, according to the UCC …")	Accepted - the example was reshufled See Annex 2.10
2	Annex 2.10	2	CONFIAD	Otherwise, according to the UCC, the importer (the declarant) is the persons accountable for the customs debt and the full amount of the customs debt might not be recovered if the direct representative was allowed to provide a comprehensive guarantee reduced or waived for his customer. **If, according to the national legal provisions, the direct representative can be held financially liable for the recovery of the customs debt, then the respective Member State would accept this situation.** Another possibility is that the direct representative is approved as a guarantor who provides an undertaking in line with the form in Annex 32-03 UCC IA for the part of the reference amount not covered by the guarantee. In any case, that person should fulfil the conditions in Article 94(1) UCC to be approved as a guarantor and of Article 95 UCC, to benefit from a comprehensive guarantee. The undertaking provided in this context should respect the form established in the Annex 32-03 UCC IA and it should indicate the part of the reference amount corresponding to the activities of the debtor/potential debtor and the name and other relevant data of the actual/potential debtor. Leaving to each Member State the choice of holding financially liable the direct representative is not acceptable as a matter of EU law. In fact this would equate to voiding of *effet utile* the provisions of Article 19 UCC about direct and direct representation. In addition to that we are informed of the fact that in some countries, AEOs direct representatives are deprived of the possibility, clearly foreseen by Article 84 UCC DA to be granted a guarantee waiver or a reduction of the level of the comprehensive guarantee.	Accepted - the example and the section of other person were redrafted See II.3.4.2 Other person to provide a guarantee See Annex 2.10
3	Annex 2.12	For instance…	NL 29/05/2019	A clear misunderstanding is given of how customs debts and guarantees are dealt with in the operation.As stated before, when a customs debts incurs, the first step is to go to the debtor, when he does not pay, then and only then, the guarantor is addressed; this happens only a few times a year.Therefor in the example given, when a customs debt incurs of 1.000.000 the notification is send to the debtor. He is unable to pay, so we turn to the guarantor. Nb. When the financial standing was checked of the debtor, it was sufficient. The guarantor is liable for 300.000 leaving 700.000 for the account of the EU as the CA took into account the risk and the likelihood that the risk would occur.	Partially accepted It was already clarified in the text. However, following the comments during the meeting and afterwards we have decided to remove the text refering to financial liability of MS and to TOR, which needs to be dealt with by DG BUDG. See V.2.6.2. Customs debt and other charges which may be incurred
4	Annex 2.3	-	BE 14/06/2019	As BE already pointed out during the discussions in the customs museum of Rotterdam, BE disagrees with the conclusion that in case an AEO certified by MS A needs a comprehensive guarantee to cover the deferment of payment that that AEO wants to get (only) in MS B, should ask for that CGU in MS A (the MS where the AEO-certification was given). If the accounts are accessible from MS B then MS B would be the MS competent for giving the comprehensive guarantee authorisation in case the guarantee only has to cover operations to be carried out in MS B. In fact MS B only has to do two things : establish the reference amount – in this context meaning : establish for which maximum amount does the operator need deferment- and establish if the operator is entitled to a reduction to 30% - in this context : checking if the operator is AEO-certified. What would be the reasoning of DG BUDG in case that MS B granted a reduction to 30% on the basis that the operator is AEO-certified by MS A, and it later turns out that MS B could not recover all the money for which MS B gave deferment because of the reduction to 30%? In this case the correct reasoning by DG BUDG would be : MS B had to grant the reduction because the operator was AEO-certified by MS A. This implies that MS A certified the good financial standing of the operator. The fact that part of the amount for which MS B gave a deferment could not be recovered proves that the operator did not have a good financial standing anymore. This means that MS A should not have given the AEO-certification or – in case of a deteriorating financial standing- should have redrawn the AEO-certification, in the latter case MS B would have been able to require that the guarantee of 30% would be supplemented up to 100% of the reference amount. In any cause the financial responsibility for the not recovered amount would lie with MS A because it would have been responsible for "wrongly" certifying the AEO or being late in retracting the AEO status when the financial standing of the operator deteriorated. Conclusion : even if the operator is AEO certified in another MS than the sole MS where the guarantee will be used, this cannot lead t the conclusion that the operator imperatively has to apply for his authorization for CGU in the MS where he was AEO certified	Not accepted MS granting the AEO status should be informed about the customs activities carried out in other MS, therefore we believe that the same MS should be competent for these both authorisations. This applies as well for the potential customs debts. This line was agreed by the majority of the members of the PG on guarantees.
5	Annex 3.2	1	ES 5/6/19	In this annex it is the following question: Is it possible to grant the comprehensive guarantee in one MS where no customs procedures are being carried out….? The answer is "*Since only one customs authority should be responsible-competent to grant the authorisation for a comprehensive guarantee covering the potential customs debt ….*" It seems contradictory with the conclusion in point V.2.2.1.1. In paragraph after example 3, it is said that " .. *If he* (the operator*) has to be authorised by different MSs to perform his customs activities, all those MSs may, in principle, be competent for the underlying comprehensive guarantee."*	Accepted/ rephrased
6	Annex 3.2	4	ES 5/6/19	In this annex it is the following question:*Whether the Czech Customs Authority will be the competent ….?* The answer is. *"only in case where the applicant is not an AEO …."* Why CA to grant the authorisation for CG depends on the AEO status of the operator?	Not accepted MS granting the AEO status should be informed about the customs activities carried out in other MS, therefore we believe that the same MS should be competent for these both authorisations. This applies as well for the potential customs debts. This line was agreed by the majority of the members of the PG on guarantees.
7	Annex 3.4	3	ES 5/6/19	In the third bull of this point, it is the following question: *"Is it allowed that an economic operator provides several single-MS guarantees instead of one multi-MS guarantee…?* What is the meaning of "several single-MS guarantees? Are they individual guarantees or comprehensive ones?It seems from the answer that it refers to comprehensive ones (the answer mentions the reference amount)The answer says: "*Nevertheless, in practice, the geographical scope of the undertaking might be limited to a single MA; who is responsible for the establishment of the reference amount"* However, I think the establishment of the reference amount is competence of the MS where the goods are placed under the procedureFor instance: A Spanish operator applies for an authorisation for IP. Goods will be placed under the procedure in ES but they will be transformed in PT and FR. Only ES authorities are competent to grant the authorisationThe operator applies for a CG. He wants to provide a CG with three different undertakings, one valid only in ES, another valid in PT and the third one valid in FR When the operator applies for a CG he can present only one application in ES. He will have one authorisation for CG with 3 GRNs. Is that correct?If the answer is yes. In which box of IP authorisation will be included the 3 GRNs?	Accepted. The text was redrafted.

8	General	-	CONFIAD	1. the guidelines are intended to represent the best effort to promote a uniform interpretation throughout the EU territory and therefore they should represent the position of the European Commission. Based on this, the guidelines should not reflect different positions of the Member States; 2. during the meeting your Services have repeatedly affirmed that the guarantee is a fall-back option and that if there is a customs debt the customs administration should first target the debtor for the recovery of the payment. We fully support this interpretation and we ask to include it clearly in the Guidelines. We have understood that unfortunately there are differences among the national legislations in such a way that: a. in some MS, if a debtor has to pay the customs administration, the national legislation provides for different methods to settle the debt, and such methods are utilized before going on the guarantee. When this is the case the legislation fully complies with the fall-back nature of the guarantee; b. in other MS, we understand, the customs administration goes against the fall-back nature of the guarantee which is instead treated as the first payment option. Furthermore, as far as the guarantee of the customs representatives is concerned, and especially when it comes to the guarantee of the direct customs representatives, such guarantee is utilized as the first payment option de facto voiding of effet utile the distinction between the direct and indirect customs representation, as clearly foreseen by Article 19 UCC. Of course we are not referring here to those direct customs representatives that – as it is our current understanding - in a Northern European MS have voluntarily proposed their customs administration to provide a guarantee. A voluntary proposal by the direct customs representatives is in all evidence different from a decision ex officio of the customs administration to cash as a first payment option the guarantee of the direct representatives.	Accepted See II.3. General provisions applicable in cases where a guarantee is required
9	I.3.1	4	ES 5/6/19	(The paragraph starts with “When a guarantee is provided for a special procedure….”) Is it necessary that the guarantee be valid EU-Wide? For instance in a special procedure between FR and ES, wouldn’t be enough to be valid in these two countries?	Not accepted See Article 87 UCC - the place of incurrance of the customs debt through non compliance is the place of such event occur.
10	II.2	4	ES 24/05/19	(The paragraph starts with “The second point of Article 190 (2) ….”)In this paragraph, it is said that under article 91 UCC an optional guarantee shall in any case be required by the customs authorities, if they consider that the amount of import or export duty corresponding to a customs debt and other charges are not certain to be paid within the prescribed period. Does it mean that during a posteriori control customs authorities can require an optional guarantee in case they considered that the customs debt is not certain to be paid? Is it necessary a specific Law that establishes such an optional guarantee or the UCC is clear enough to ask for the optional guarantee?If a specific Law is necessary, could it be a national Law? Is the establishment of optional guarantees competence of the Member States or would it require an specific authorization by the Union Law so that the Member States could legislate on that subject?	Not accepted If a customs debt is established following post release, a notification should be sent to the debtor. If the debtor applies for payment facilities (Article 112 UCC) or if the implementation of the decision is suspended in accordance with Article 45 UCC, the customs should require a guarantee. Article 91 refers only to the optional guarantee. The guarantee is optional, as long as the legal provisions provide for the option to require a guarantee. See II.2. Optional guarantee
11	II.2	3	DE; 25.5.2019	There is still a legal gap between the release of the goods and the time when CA are certain that a customs debt arose and therefore send the potential debtor a notice of assessment. For this period of time between these two moments we have no legal basis to ask for a guarantee. The examples that are included in the draft all lie after the (new) notice of assessment (e.g. Article 45 UCC).For reasons of clarity the following sentence should be inserted at the end of page 8, para. 3“Between the release of the goods and the time when CA are certain that a customs debt arose and therefore send the potential debtor a notice of assessment the possibility of an optional guarantee is not indicated.”	Not accepted The guarantee is optional, as long as the legal provisions provide for the option to require a guarantee. See II.2. Optional guarantee
12	II.2	2	IT 27/05/2019	Our doubts concern the paragraph (copied below) related to the enforcement of art. 91 UCC to allow customs authorities who can ask for an optional guarantee when they’re worried about the payment of duties and other charges (and we are not in the case of the “additional or replaced guarantee” of art. 97). Do we need to specify (also to operators) that to apply the article we need a specific provision to establish the optional provision of the guarantee? Could the absence of a provision requiring the compulsory guarantee for the case be sufficient? Whatever would be the answer to the question, we would like to propose a more general description of the provision, deleting the following part of the paragraph, or alternatively only the last sentence. In Article 190(1) CCC the words "where customs legislation provides that the provision of security is optional, [….]" were used, which was clearer in respect to the cases where a guarantee was considered to be optional, but there was no intention to change this under UCC, even though "customs legislation" was deleted. ~~In other words, as in the previous legal framework, the terms "where the provision of a guarantee is optional" in Article 91 UCC requires the existence of a legal provision to establish that the provision of a guarantee is optional. On the other side, it does not mean that whenever customs authorities are not certain that a customs debt will be paid within the prescribed period, they can require an optional guarantee, unless it is the case to supplement the amount of an existing guarantee or of a guarantee waiver (additional guarantee).~~	Partially Accepted - text redrafted The guarantee is optional, as long as the legal provisions provide for the option to require a guarantee. See II.2. Optional guarantee
13	II.2	2	EEA	1. We suggest deletion of the detailed reference to the old legislation as it creates more confusion. In case something very specific, which is considered important, has to be mentioned as a difference between the current and the old legislation, this can be done but in a more straightforward way. 2. The cases, if any, where optional guarantee can be required shall be specified in very concrete terms, including reference to legal base for it. 3. A very clear distinction has to be made between ‘optional guarantee’ and ‘additional guarantee’ (e.g. last sentence of current paragraph 2 gives the impression they are the same).	Accepted See II.2. Optional guarantee
14	II.2	-	FR 07/06/2019	A rewording is needed to make clear when an optional guarantee is provided by the Community provisions and when it may subsequently be required by the member State and on what legal basis.	Accepted See II.2. Optional guarantee
15	II.2	-	BE 14/06/2019	BE is of the opinion that the text about requiring an additional guarantee should be made more to the point and clear. About the content : BE is of the opinion that in every case where the legislation not explicitly excludes the possibility to require a guarantee (as in 89.8 and 89.9 UCC) nor states that the requiring of a guarantee is mandatory, the requiring of a guarantee is optional (so : always optional if not prohibited or mandatory). So article 91 UCC can always be applied if the requiring of a guarantee is not expressly forbidden by “law” (if it’s mandatory, there will already be a guarantee, so there would never be a necessity to apply 91 UCC). Concerning article 97 UCC, despite the wording of that article which may cause some confusion, BE is convinced that it is the will of the legislator that this article makes it possible that in every case where timely payment of the debt becomes uncertain, customs have to require a guarantee to remedy that uncertainty. This even in cases where the requiring of a guarantee is in principle prohibited. Whenever there are specific reasons to doubt that the debt will be paid (in time) customs must have the right to take precautions against this happening. Concerning the wording of the article 97 UCC : The article speaks about the situation where the “guarantee provided” does not ensure timely payment in which case an “additional guarantee” has to be provided. Even in cases where no guarantee was provided, you can say that “the guarantee provided does not ensure timely payment”.	Partially Accepted - in case where the guarantee waiver does not depend on the assessment by the customs authority but it is directly regulated by the legal provisions (e.g. legal waiver in Article 89(7) UCC), customs cannot ask for additional/optional guarantee. See II.2. Optional guarantee See II.3.3. Scope of the guarantee
16	II.3.1	3	ES 24/05/19	(The paragraph starts with “*As a general rule* ….”) What is the meaning of “*possible debt*”?	Accepted Replaced possible by potential

17	II.3.1	5	ES 24/05/19	(The paragraph starts with "*A guarantee may be used in more than one ….* ") In case of centralized clearance, why is it only the case of deferment of payment mentioned? In case of free circulation where article 244 IAUCC applies, the guarantee shall be valid in the MS where the guarantee was lodged. The debt only will be incurred in that MS (article 87 UCC)	Accepted See II.3.1. Geographical validity of the guarantee
18	II.3.1	7	ES 24/05/19	In case of centralized clearance for special procedures, the geographical validity of the guarantee shouldn't be similar to the regular case?	Accepted See II.3.1. Geographical validity of the guarantee
19	II.3.1	3	EEA	In the sentence: 'As a general rule, when a guarantee is provided for a possible debt, that guarantee has to be valid in all the MSs where the debt can be incurred.', the word 'possible' shall be replaced by 'potential' as per the terms used in the legislation.	Accepted Replaced possible by potential
20	II.3.1	paragraph 4 Geographical validity of the guarantee	FR 07/06/2019	The fact that any transfer of goods between two members States realized under a special procedure authorization implies that the guarantee is valid in all Member States is particularly disadvantageous since it systematically involves the guarantor's place of residence in each Member State, even though it may be a simple cross-border transfer between two neighboring States.	Not accepted See Article 87 UCC - the place of incurrance of the customs debt through non compliance is the place of such event occur.
21	II.3.1	paragraph 5 Geographical validity of the guarantee	FR 07/06/2019	Page 9, it is stated that the guarantee is valid in all MS where the goods stay and must cover the "possible" customs debt and national taxes. France questions the meaning of the word "possible" instead of potential. In connection with this question concerning the scope of the debt, it is reaffirmed in point V.2.3.1 page 40, that in accordance with article 89-2 of the UCC, when an operator registers a CGU which may be used in more than one Member State, the custom office of guarantee is obliged to calculate the reference amount in order to cover the import and export duties and other taxes including VAT in connection with import and export. However, in point II.3.3. paragraph 5, it is indicated « It could also be used for the recovery of other charges, but only within the limits of reference amount which was established for this purpose ». It therefore seems that the coverage of other charges by the reference amount is not systematic. Furthermore, in point III.3 page 24, it is stated that the Member State in which the guarantee has been accepted must, at the request of the Member State where the debt has been established, make available the amount customs debt within the limits provided by article 153 UCC IA. The recovery of other taxes to be recovered according to specific legal provisions. In this context, what can be these provisions so that the coverage of other taxes can be useful?	Partially accepted: replaced possible by potential and rewording of the concerned part of the text. The guarantee should be systematically used for the recovery of other charges if there was an amount established for that purpose. The reference amount is astablished in accordance with Article 155 UCC IA. Each part corresponding to a customs procedure should include the amount of customs duties and the amount of other charges, if the guarantee is valid in more than one MS. For example: the RA for IP is 100 - 40 are customs duties and 60 are VAT. Should a customs debt of 100 be incurred, 40 will cover customs duties and 60 VAT. Article 153 UCC IA sets the time limits for the mutual assistance in case of the recovery of customs dutties, as the other charges are regulated through other specific legal provisions. Once the reference amount covers the other charges, it is possible to recover them within the limits of the amount established for that purpose.
22	II.3.2	paragraph 1 Customs office of guarantee	FR 07/06/2019	Page 10, french customs seeks a reformulation of the two paragraphs that follow: "*-If cash deposit or individual guarantee -place where the operations are carried out;- If comprehensive guarantee- same place as CA for CGU* ."	Accepted See II.3.2. Customs office of guarantee (COG)
23	II.3.2	-	BE 14/06/2019	Instead of : "the competent customs authority shall approve the guarantor as well", better : "the guarantor shall need to be approved by the customs authority". This reflects better what the legislator intended.	Accepted See II.3.2. Customs office of guarantee (COG)
24	II.3.3	1	ES 24/05/19	Why "shall" has been deleted? Article 89 (4) UCC uses "shall" not "can"	Accepted replaced by "are allowed "
25	II.3.3	2	ES 24/05/19	We agree with the conclusion that the guarantee secures the debt corresponding to all goods covered or released against that declaration but we think that persons who lodge a declaration are responsible for the accuracy and completeness of the information (article 15 UCC) but they don't become debtors. Debtors are only the persons mentioned in Law. In case of non-compliance, debtors will be persons mentioned in article 79 UCC.	Accepted See II.3.3. Scope of the guarantee
26	II.3.3	3	ES 24/05/19	Article 155 IA UCC deals with the reference amount for comprehensive guarantee. Article 244 IA UCC is applicable also for individual guarantees. Does article 89(4) apply in case of an individual guarantees?	Accepted - Removed reference to Article 155 UCC IA - since its place is in the section concerning the establishment of the reference amount, See II.3.3. Scope of the guarantee
27	II.3.3	5	ES 24/05/19	(The paragraph starts with *"In accordance with Article 89 (4) UCC the guarantee provided for a specific declaration …."*) What is the meaning of the expression "but only within the limits of the reference amount which was established for this purpose"? Does it mean that there are two different reference amounts: one for customs debt and another one for other charges?	Accepted - clarified See II.3.3. Scope of the guarantee
28	II.3.3	6	ES 5/6/19	(The paragraph starts with "*If the guarantee has not been returned….* ") Does the sentence *"the guarantee may be used for the recovery of the amount of the customs debt and other charges, if applicable, after a post-release control in accordance with national provisions in force"* confirm that the in case of a posteriori control there could be an optional guarantee and the Member States can regulate about guarantees?	Not accepted The guarantee to cover customs debts and other charges following a post release control is not an optional guarantee in the meaning of Article 91 UCC. MS can use the guarantee that was already provided and not yet released for the recovery of those debts. This possibility should not be seen as an oportunity to require the increase of the amount of the original guarantee either.

29	II.3.3	9	ES 5/6/19	The paragraph starts with "*From a comprehensive guarantee in the form of cash deposit (monitoring of the reference amount is done on transaction basis (article 157 (1) and (2) UCC IA)…"* It seems to me a little bit confusing. It seems that there is a link between cash deposit and the type of monitoring of the RA but it ins't. I think it will be more clear if it was explained reference amount bases on transaction bases:- cash deposit;- undertaking;- other forms;- reference amount bases on audit:- cash deposit;- undertaking;- other forms. I'm not sure if I understood properly the different consequences depending on the type of monitoring of the RA. The operator must control that the amount of the debt (real or potential) is not higher than the reference amount. From my point of view that means that in any case the activities could be blocked.	Accepted - rephrased, since MS already have received the interpretation of the Commission, it has been decided to rephrase this part of the guidance in order to keep it simple and clearer, See II.3.3. Scope of the guarantee
30	II.3.3	10	ES 24/05/19	(The paragraph starts with "*In case of a comprehensive guarantee in the form of an undertaking…")* Is the legal text to which this paragraph refers the last section of point 2 Annex 32-03?That paragraph states:*". This amount may not be reduced by any sums already paid under the terms of this undertaking unless the undersigned is called upon to pay a debt incurred during a customs operation commenced before the preceding demand for payment was received or within 30 days thereafter".* Does it mean that if the guarantor pays certain amount and the guarantee is not cancelled, the undertaking will cover the total amount without reducing the amount previously paid? An example would be appreciated.	Yes, this is actually the meaning. Rephrased to make it clearer See II.3.3. Scope of the guarantee Example to be provided in an upcoming revision of the guidance
31	II.3.3	12	ES 5/6/19	The sentence *"the amount must be made available immediately to the Commission…." s* hould be deleted. It does not deal with relation between Member States and citizens	Accepted See II.3.3. Scope of the guarantee
32	II.3.3	6	HU 24/05/2019	Instead of "post-release verification/controls" we propose "post release control" in line with Article 48 UCC	Accepted See II.3.3. Scope of the guarantee
33	II.3.3	7	HU 24/05/2019	Instead of "post-relase control" we propose "post release control" in line with Article 48 UCC	Accepted See II.3.3. Scope of the guarantee
34	II.3.3	8	HU 24/05/2019	Instead of "an a posteriori control" we propose "a post release control" in line with Article 48 UCC	Accepted See II.3.3. Scope of the guarantee
35	II.3.3	5	DE; 25.5.2019	We suggest the following changes (red/bolt)"In accordance with Article 89 (4) UCC the guarantee provided for a specific declaration shall be used for the recovery of the amount corresponding to the customs debt and to the other charges, if applicable. Where the guarantee is valid in only one Member State, that guarantee shall be used for the recovery at least of the customs debt. It could also be used for the recovery of other charges, but only within the limits of the reference amount *for the respective customs procedure* ~~which was established for this purpose~~.It should be at the discretion of the MS to resort to a guarantee also for VAT debts if the guarantee covers the respective customs procedure.	Not accepted The reference amount is established in accordance with Article 155 UCC IA. Each part corresponding to a customs procedure should include the amount of customs duties and the amount of other charges, if the guarantee is valid in more than one MS. For example: the RA for IP is 100 - 40 are customs duties and 60 are VAT. Should a customs debt of 100 be incurred, 40 will cover customs duties and 60 VAT.
36	II.3.3	7	IT 27/05/2019	It is stated that art. 89.4 allows the guarantee provided for a specific declaration (individual guarantee) to be used for the recovery of customs duties and other charges where applicable; but two paragraph above it is mentioned art. 155 IA, which is applied to comprehensive guarantee. (see in connection also ES comment)	Accepted Removed reference to Article 155 UCC IA - since its place is in the section concerning the establishment of the reference amount, See II.3.3. Scope of the guarantee
37	II.3.3	6	NL 29/05/2019	What is the meaning of returned? The provided guarantee is a balance that is updated with every debt (157 (1) UCC-IA). At the end of the month this is cleared by payment. Is this returned, if not; I oppose to these wording.I.M.O. an example is needed.In the 5th a clear misunderstanding is given of how customs debts and guarantees are dealt with in the operation.As stated before, when a customs debts incurs, the first step is to go to the debtor, when he does not pay, then and only then, the guarantor is addressed; this happens only a few times a year.The second reason we do not address the guarantee is that when we do, the EO cannot have any goods released as he maxed out his undertaking.We do not see in Annex 32-02 the reasoning of the last paragraph on page 11 (cont. p. 12).	Accepted: text reworded See II.3.3. Scope of the guarantee and II.3.6 Release of the guarantee
38	II.3.3	6	IPCSA	Guidance: "…If the guarantee has not been returned, it shall also cover, within the limits of the secured amount, customs debt and other charges payable following post-release verification/controls. If the guarantee is valid in one Member State only, the guarantee may be used for the recovery of the amount of the customs debt and other charges, if applicable, after a post-relase control in accordance with national provisions in force. …"UCC – art. 89 (4) sub 3: "If the guarantee has not been released, it may also be used, within the limits of the secured amount, for the recovery of amounts of import or export duty and other charges payable following post-release control of those goods."In my view, it is not permissible for a stricter wording to be chosen in the text of the guidance than in the legal text of the UCC. This leads to a misinterpretation and the favouring of a non-harmonised application across the EU. It must be aligned with the valid legal text. Thus, in my opinion, the wording in the Guidance should be adapted to the effect that the "may" is indicated instead of a "shall".	Accepted: text reworded See II.3.3. Scope of the guarantee and II.3.6 Release of the guarantee
39	II.3.3	6	IPCSA	Guidance: "…If the guarantee has not been returned, it shall also cover, within the limits of the secured amount, customs debt and other charges payable following post-release verification/controls. If the guarantee is valid in one Member State only, the guarantee may be used for the recovery of the amount of the customs debt and other charges, if applicable, after a post-relase control in accordance with national provisions in force. …"UCC – art. 89 (4) sub 3: "If the guarantee has not been released, it may also be used, within the limits of the secured amount, for the recovery of amounts of import or export duty and other charges payable following post-release control of those goods."The different choice of words can lead to irritations here. What should be understood by return?	Accepted: text reworded See II.3.3. Scope of the guarantee and II.3.6 Release of the guarantee
40	II.3.3	7	IPCSA	"In fact, Article 89(4) third subparagraph extends the scope of a guarantee in order to secure the payment of a customs debt arising in respect to any goods included in a consignment or declaration for which the guarantee is provided, following an a posteriori control. It cannot be understood as a requirement to increase the amount of the guarantee. The recovery of the amounts resulted following post release controls should be possible within the limit of remaining balance of the amount of the guarantee already provided in respect to the initial customs operations/transactions."This wording is to be welcomed in principle. However, I see a problem here. In practice, an increase in the amount of the guarantee will become necessary, since the wording in the previous paragraph and the resulting misinterpretation can lead to a "blockage" - i.e. non-release - even for a period of post-release control. It would be desirable to include a clear definition of post-release controls.	Accepted: text reworded See II.3.3. Scope of the guarantee and II.3.6 Release of the guarantee

41	II.3.3	2	EEA	1. In the 2nd paragraph, the sentence: '*If they fail to fulfil these obligations, they become debtors and payment may be sought from the guarantee.'* The sentence has to be reworded as it contradicts the concept of debtor (Art. 77(3) of the UCC. 2. In the paragraph: '*If the guarantee has not been returned, it shall also cover, within the limits of the secured amount, customs debt and other charges payable following post-release verification/controls. If the guarantee is valid in one Member State only, the guarantee may be used for the recovery of the amount of the customs debt and other charges, if applicable, after a post-release control in accordance with national provisions in force* .' - The term 'returned' has to be explained as it is not used in the legal text and thus creates confusion as to what it means. - 'it shall also cover' has to be changed to 'it may also be used' in line with the legal text of Art. 89(40 of the UCC. There is no way that the text of the guidance document is more restrictive than the legal text.	Accepted: text reworded See II.3.3. Scope of the guarantee and II.3.6 Release of the guarantee
42	II.3.3	6	CONFIAD	"If the guarantee has not been returned, … a way to protect the financial interests of the Union and of the Member States, by securing the amounts of customs duties and of other charges resulted from post-release controls."It is our view that the above guidance has the practical effect of extending the concept of "customs debt" in such a way as "to double" the moment in which customs duties may be imposed, something which looks contrary to the following indications of the European Court of Justice ("**ECJ**"). The ECJ has first of all identified the very moment in which the customs debt can be considered to be satisfied, this being the moment after which the CA has been granted the possibility to perform customs checks before releasing the goods declared for free circulation. In *D. Wandel* C-66/99, the ECJ has affirmed that: "*36. Furthermore, if Article 10 of the EC Treaty (now, after amendment, Article 24 EC) is read together with Article 74 and the second paragraph of Article 79 of the Customs Code, it is apparent that non-Community goods declared for release for free circulation do not obtain the status of Community goods until commercial policy measures have been applied and the other formalities laid down in respect of the importation of goods have been completed and any import duties legally due have been not only charged but paid or secured. 37.Obviously those formalities include the lodging and immediate acceptance of a customs declaration under Article 59(1) and Article 63 of the Customs Code, but they must also be taken to include application of the measures referred to in Article 68 of the Customs Code, which entitles the customs authorities, when verifying the declarations which they have accepted, to carry out, inter alia, an examination of the goods (which may involve the taking of samples for analysis or detailed examination). 38.Likewise, given that, under the first paragraph of Article 79 of the Customs Code, the purpose of release for free circulation is to confer on non-Community goods the status of Community goods, the grant of release of the goods (defined in Article 4(20) of the Customs Code) must be considered as one of the requisite formalities for imported goods to be properly released for free circulation. 39.If Article 73(1) and the first indent of Article 75(a) of the Customs Code are read in conjunction, it is apparent that in a situation such as that at issue in the main proceedings, where the customs authorities have been unable to carry out an examination of goods, release of the goods cannot have been granted. 40. It follows that those goods cannot have acquired the status of Community goods since they were not duly released for free circulation* ." In other judgements, the ECJ has reaffirmed that a customs debt can be incurred only once. (Kiwall C-252/87, para. 11; Döhler Neuenkirchen C-559/12, paras. 46-47). The above indications by the ECJ reconfirm that the customs debt can be incurred only once: this moment ends and the customs debt is satisfied once the Customs Authorities ("CA") have performed (or chosen not to perform) their power to control the goods or the documents and have allowed the release of the goods. After their release, the goods have acquired the position of Union goods. Of course, this does not deprive the CA from performing a posteriori controls and, pursuant to such a posteriori controls, to recover the difference between declared and ascertained customs duties (plus interests, plus sanctions) but this cannot imply that such power of the CA to control and recover customs duties has to be systematically guaranteed, something which burdens in a disproportionate manner the potential debtor(s). In light of the foregoing, from our point of view, an a posteriori control opens a fresh new relationship between the potential debtor and the CA and in such a relationship:1.the control is performed on the documents and not on the goods;2.the conclusions of the CA must be preceded by the right to be heard;3.the conclusions of the CA can be challenged before and administrative and/or a judicial hearing. It seems to go against proportionality to ask the operators to guarantee all the events and potential outcomes, including that the operator may be right, subsequent to the moment in which the customs debt moment has been exhausted. Guaranteeing systematically the potential negative outcome of a post clearance control increases the sum requested for guarantees and considerably raises the interest to be paid to the banking institutions. In light of the above, we are of the view that the guarantee is not meant to warrant the customs debt, but that it is instead functional to act as a guarantee for the deferred payment.	Partially accepted: text reworded. However, the guarantee became mandatory for the potential customs debts as well. The guarantee does not secure the deferred payment only. The guarantee does not cover only the obligation to pay a certain amount that can be rectified following a posteriori controls, but also the other obligations of the debtor/potential debtor related to the placement of goods under the procedure/release for free circulation. It is meant to reassure that the actual amount will be paid, if not by the debtor in the first instance, then by enforcing the guarantee. Reliable EOs should not be affected by the possibility to use a guarantee for the recovery of customs debts incurred following a post-release control. Moreover, in most of the cases the comprehensive guarantees will be subject to this kind of situations. However, the reference amount is established in accordance with Article 155 UCC IA and does not take into account any amounts that could be established following a post release control. For this reason we cannot agree with the fact that these debts are systematicaly guaranteed. It's the actual (correct) amount of the debt that is secured. See II.3.3. Scope of the guarantee and II.3.6 Release of the guarantee
43	II.3.3	. paragraph 5 Scope of the guarantee and	FR 07/06/2019	Page 9, it is stated that the guarantee is valid in all MS where the goods stay and must cover the "possible" customs debt and national taxes. France questions the meaning of the word "possible" instead of potential. In connection with this question concerning the scope of the debt, it is reaffirmed in point V.2.3.1 page 40, that in accordance with article 89-2 of the UCC, when an operator registers a CGU which may be used in more than one Member State, the custom office of guarantee is obliged to calculate the reference amount in order to cover the import and export duties and other taxes including VAT in connection with import and export. However, in point II.3.3. paragraph 5, it is indicated « It could also be used for the recovery of other charges, but only within the limits of reference amount which was established for this purpose ». It therefore seems that the coverage of other charges by the reference amount is not systematic. Furthermore, in point III.3 page 24, it is stated that the Member State in which the guarantee has been accepted must, at the request of the Member State where the debt has been established, make available the amount customs debt within the limits provided by article 153 UCC IA. The recovery of other taxes to be recovered according to specific legal provisions. In this context, what can be these provisions so that the coverage of other taxes can be useful?	Partially accepted: replaced possible by potential and rewording of the concerned part of the text. The guarantee should be systematically used for the recovery of other charges if there was an amount established for that purpose. The reference amount is astablished in accordance with Article 155 UCC IA. Each part corresponding to a customs procedure should include the amount of customs duties and the amount of other charges, if the guarantee is valid in more than one MS. For example: the RA for IP is 100 - 40 are customs duties and 60 are VAT. Should a customs debt of 100 be incurred, 40 will cover customs duties and 60 VAT. In respect to Article 153 UCC IA, it is partaining to customs legal provisions, therefor it refers only to customs duties. However, other charges are also subject to mutual assistance, but they are regulated by other specific legal provisions.

44	II.3.3	. paragraph 2 Scope of the guarantee in connection with	FR 07/06/2019	The second paragraph indicates that the guarantee covers, according to Article 89.4 of the UCC, duties and taxes: - due at the time of release for free circulation of the goods; - which can be incurred as a result of the placement of the goods under special procedures or temporary storage facility; - but also those which are likely to be ascertained as a result of an after clearance control, including as a result of release for free circulation. Although the guarantees relating to the suspensive procedure traditionally cover the risk of finding a birth of a customs debt established during or after the stay of the goods under the scheme, the guarantees for release for free circulation usually cover the sole risk of non-compliance payment of duties and taxes due. The guarantors are then obliged to pay in case of default of the debtor, the amounts recorded by the service until the due date but not beyond. There is therefore, an increase of the guarantor's obligations which could lead to an increase in the cost of release for free circulation for operators.	Not accepted The guarantee does not secure the deferred payment only. The guarantee does not cover only the obligation to pay a certain amount, which can be rectified following a posteriori controls, but also the other obligations of the debtor/potential debtor related to the placement of goods under the procedure/release for free circulation. It is meant to reassure that the actual amount will be paid, if not by the debtor in the first instance, then by enforcing the guarantee. Reliable EOs should not be affected by this possibility to use a guarantee for the recovery of customs debts incurred following a post-release control. It's the actual (correct) amount of the debt that is secured. The form of the undertaking allows for this prossibility. In any case, if the customs performs the adequate controls before the release of goods, the post release controls would not result in any additional amount of the customs debts. See II.3.3. Scope of the guarantee and II.3.6 Release of the guarantee
45	II.3.3	5	BE 14/06/2019	The sentence : It could also be used for the recovery of other charges but only within the limits of the reference amount which was established for this purpose" should be deleted or rewritten. A rewrite could be as follows : If that guarantee is also valid for the other charges, that guarantee can evidently be used also for collecting the other charges".	Accepted See II.3.3. Scope of the guarantee
46	II.3.4.2	2	ES 5/6/19	(The paragraph starts with "*However, in principle,…In a very limited number of Member States….")* The paragraph says that the other person cannot be considered a debtor or potential debt within the meaning of the customs-specific legal provision but I think that the third person is included in the definition provide in article 5.19 UCC under which a debtor is any person liable for a customs debt.I think third person is a debtor but not in the meaning of article 77-79 or 81-82 UCC	Accepted See II.3.4.2
47	II.3.4.2	5	ES 5/6/19	(The paragraph starts with "*In a very limited number of Member States….")* Is the reference to article 89.3-second sentence? That sentence refers to the possibility to accept guarantee by a third person. If that is the case, the paragraph could be a little bit redundant	Accepted See II.3.4.2
48	II.3.4.2	6	ES 5/6/19	(The paragraph starts with "*If accepted by the CA, the other person may play the role of the guarantor… ….")* I think this is not the case we are studying in this section. Guarantors is analysed in point III.2.2.n this section, we are studying the possibility that CA accepted the third person may provide the guarantee.Third person providing a guarantee is not a guarantor (the guarantor will the financial institution or the person who signs the undertaking)I think that the person providing the guarantee does not to fulfil the condition provide in article 94UCC.If that is not the case, the third person providing a guarantee has to undertake in writing to pay the secured amount (see point II.2.2 paragraph 3)	Accepted See II.3.4.2
49	II.3.4.2	7	ES 5/6/19	(The paragraph starts with "*Furthermore, the acceptance of a comprehensive guarantee….")* In the last sentence, it is said that a reference of the name of debtor or potential debtor should be made in the undertaking. Do you think it is necessary? The debtor/potential debtor can be identifying by other methods not only by the name.	Accepted See II.3.4.2
50	II.3.4.2	2	NL 29/05/2019	In our opinion this is a misunderstanding of Article 89 (3) UCC. The (potential) debtor has to provide the guarantee, e.g. by way of an undertaking provided for by a bank. It is then possible that another person (e.g. a mother company) provides for the undertaking. This does not mean that the third person (the mother company) has the obligation to pay the customs debt. When the debtor does not pay, the bank has to pay the customs debt.	Accepted See II.3.4.2
51	II.3.4.2	2	NL 29/05/2019	This does not ad anything and could confuse the reader.	Accepted See II.3.4.2
52	II.3.4.2	3	NL 29/05/2019	The guarantee provided by a third person is not to be treated in another way then provided by the debtor.	Accepted See II.3.4.2
53	II.3.4.2	6	NL 29/05/2019	1st sentence. We do not see the negative effect on the TOR collection.2nd sentence. This speaks for it selves as it follows from Article 84 UCC DA.As stated, the guarantee provided by a third person is not to be treated in another way then provided by the debtor.	Accepted See II.3.4.2
54	II.3.4.2	paragraph 6 Other person to provide a guarantee	FR 07/06/2019	It is stated that if the person who lends his guarantee, benefits from a reduction or a financial guarantee waiver, he can act as guarantor and could sign a model of undertaking as guarantor for the part of the reference amount not covered by its own global guarantee authorization. In this case, it is stated that the person who lends his guarantee must fulfill the conditions stipulated by article 94 of UCC for the guarantors. This assertion is dangerous and legally non-compliant. Indeed the role of the person who lends his guarantee is not that of a guarantor. It is a person who, on behalf of the debtor, lends the use of his guarantee and who, on his behalf, can settle the debt in the same way that a third person to the debtor can, at the request of the debtor, settle a claim without becoming his guarantor. To treat the guarantor as guarantor would not only subject him to the conditions of Article 94 of UCC, but also to the accreditation obligations of financial institutions whose profession is otherwise regulated by Community law, in addition to their prudential standards. However, these are very often registered custom comissioners.	Accepted See II.3.4.2
55	II.3.4.2	paragraph 7 Other person to provide a guarantee	FR 07/06/2019	It is stated that where the guarantee authorization benefits from a reduction or a financial guarantee waiver, the undertaking act of the operators providing their guarantee should / shall indicate: - the part of the reference amount corresponding to its guarantee loan activities; - the name and contact details of the debtors to whom they lend their guarantee. Such a measure is far too restrictive for customs commissioners whose profession is to lend their guarantee. The updating of its data would be impossible for operators and customs authorities to do, without a disproportionate cost.	Accepted See II.3.4.2

56	II.3.6	3	ES 5/6/19	(The paragraph starts with *"An individual guarantee is provide in respect…")* Last sentence says: "*It can only be kept and not release immediately if the customs authority estimates that a customs debt may incur following post release controls from that specific transaction"* - What is the meaning of "specific transaction"? - In which cases a customs debt may be incurred following post release controls? Does it mean customs debt arises following post releases controls? - What is the legal basis for keeping the guarantee in such cases and using the guarantee for posteriori controls? Is this an optional guarantee? If that is the case, a EU/national Law is needed?	Accepted: The specific transaction means the declaration for which the guarantee was provided. In principle customs should perform the adequate controls before releasing the goods. It is known that customs cannot check all customs declarations before release of goods. Therefore customs debts may arrise, from the operations not properly checked before release, following post release controls in the meaning of Article 48 UCC. It is not an optional guarantee. However, MS may provide for national legal provisions in respect to the implementation of Article 89(4) third subparagraph.
57	II.3.6	7	ES 5/6/19	(The paragraph starts with *"In the absence of...")* According to the text, the legislation does not indicate a time limit to perform the assessment. However, in our opinion article 22 apply.Furthermore, it should be clarified that in case that customs authorities decide not to return the guarantee (after checking whether the customs debt is extinguished or can no longer arise") right to be heard is applied and this should be clarified in the guidelines, as this is mention in other parts of the document (i.e. establishing a different reference amount, pp. 38).	To be further discussed and clarified.
58	II.3.6	8	ES 5/6/19	(The paragraph starts with *"In order to release (return) the guarantee…")* In that paragraph it is said that CA has to check the risk that a customs debt may be incur following post-release controls. Where is the legal basis for such an obligation? Must the guarantee be used for debts arising from posteriori controls or may the guarantee be used if there is an optional guarantee established by Law?	Not accepted There is no legal provisions as such. However it follwos from other legal provisions, mainly from Article 98 UCC, that the CA has to perform these checks, before release of the guarantee, if not before the release of goods then after. Article 89(4) UCC does not refer to the possibility to use the existing guarantee for the recovery of customs debts following post-release controls as being an optional guarantee as defined in Article 91 UCC. It does not refer either to this as being a must, but as to an instrument avaible to customs in specific conditions (valid, within the limits of the secured amount) to recover the amount of customs debts, if it is not paid by the debtor within the deadline set.
59	II.3.6	5	NL 29/05/2019	We think that following payment, or discharge of the transit operation the guarantee is released within the meaning of article 98 UCC.	Not accepted Pursuant to Article 85 UCC DA the guarantor is indeed released of this obligations in Transit, in specific situations. The same empowerment (Art 99(d) UCC) was not used for other customs procedures. A guarantee covers more than the defered payment of the customs debt (e.g. in Annex 32-03 UCC IA - release for free circulation with defered payment).
60	II.3.6	6	NL 29/05/2019	The release by an IT-system is an active doing of customs. Just because it is automated does not mean that is not an active doing.	Not accepted. This is a clarification of the fact that a distinction should be made between the unblocking of amounts once an operation is discharged and the effective release of the guarantee (repayment of the cash deposit or release of the guarantor from his financial liability).
61	II.3.6	7	NL 29/05/2019	End of 1st sentence. The guarantor cannot be hold accountable for debts that arise from post clearance controls. There is always a risk (be it small) that a customs debt incurs from a post-release control.	Not accepted The guarantor can be held liable to pay for any customs debt arising from the customs declarations/operations covered by the guarantee, being incurred before release of goods or after, if the guarantee has not been released. It follows from the legal effect of the undertaking. See other replies to similar comments.
62	II.3.6	9	NL 29/05/2019	2nd sentence. This document is a guidance on the law on guarantees. It does not have include anything the Commission will or will not do when monitoring the implementation of the legislation.	Accepted See II.3.6 Release of the guarantee

63	II.3.6	10	NL 29/05/2019	Point 6. This document is a guidance on the law on guarantees. It does not have include anything the Commission will or will not do when monitoring the implementation of the legislation.	Accepted See II.3.6 Release of the guarantee
64	II.3.6	9	PL	The following text is not clear: *"(...) from the (...)/ expiry of the authorisation for the customs procedure"* because UCC, UCC-DA, UCC-IA do not use term "expiry of the authorisation".	Accepted See II.3.6 Release of the guarantee
65	II.3.6	9	PL	Please note, that in the case of inward processing procedure there is an obligation to provide a bill of discharge (Article 175 (1) UCC DA). The bill of discharge, if required (because the presentation of the bill of discharge may be waived by the customs authorities), is presented after discharge of the procedure in accordance with Article 215 UCC. The proposed text does not take into account this very important element. Therefore, the proposed text causes doubts whether a cash deposit should be repaid when the procedure is discharged pursuant to Article 215 UCC or after the control of the bill of discharge to be done by the customs authorities pursuant to Article 265 UCC-IA. The guarantee provided for a potential customs debt (e.g. in form of a cash deposit) should be released at the moment were it is clear that no customs debt may incur. In the case of obligation to present a bill of discharge we do not have such certainty, due to, for example, a possible lack of presentation of required bill of discharged or irregularity resulting from the analysis of the bill of discharge.	Accepted See II.3.6 Release of the guarantee
66	II.3.6	8	EEA	1. The point of release of the guarantee is extremely important for the economic operators and thus the text of guidance shall be as clear as possible. As it stands now, the proposed text creates more confusion than clarity. We suggest clear distinction between: - release of the guarantee in case of individual and comprehensive guarantee; - release of the guarantee in case of existing and potential debt. 2. In the paragraph: '*In order to release (return) the guarantee, the customs authority has to perform the assessment of the conditions referred to in Article 98(1) UCC, namely to check if the customs debt is extinguished or can no longer arise, including the risk that a customs debt may incur following post-release control from the transactions covered by that guarantee.*' - again there is a need of clear explanation of the term 'return' and link (or not) with the term 'release'; - what does this 'assessment of the conditions' mean/include in practice? It cannot be that the amount of the guarantee used for a specific declaration shall be blocked until any post-release control takes place;	Accepted See II.3.6 Release of the guarantee
67	II.3.6	paragraph 9 Release of the guarantee	FR 07/06/2019	Page 14, in the context of the release of the guarantee, the procedure envisaged in the event of a request to release the guarantor, in the case of a CGU, is not in accordance with the principle of personal liability of public accountants in France and is too resource intensive. Indeed, the granting of such relase based on risk analysis involves, not only the responsibility of the Member State but also, in France, that of the accountant personal's responsibility. However, in the absence of knowledge of the legal procedures in force in the various countries where the guarantee is valid, how seriously assess the risk that an interruptive prescription procedure has or has not been implemented in one of these States? The consultation between multiple states about the validity of the guarantee is excluded for its difficulty. In the matter of guarantee about transit, and consequently of CGU, the French customs no longer issues release of guarantee. If necessary, it certifies to the guarantor that in France, a debt may or may not yet arise from the operations covered by the revoked guarantee but does not go beyond.	In specific conditions (available, sufficient amount, valid) the guarantee can be used for the recovery of customs debts following post release controls. Moreover, the legal effect of the undertaking form, allows for the usage of the guarantee for this purpose. In case of a guarantee valid in more than one MS (where the reference amount is split) each MS should decide about the release of its part of that guarantee and should inform the MS where the guarantee is provided about that decision. This is not a formal consultation. It applies also when it comes to revocation or requiring additional amount. Each MS is responsible for the monitoring of its part of the reference amount, In terms of a decision for revocation of the undertaking or the release of full amount of the guarantee, the MS where the guarantee is provided has to consult the other MS where part of the reference amount is valid, if the reference amount was split. Pursuant to Article 85 UCC DA the guarantor is indeed released of this obligations in Transit in specific situations. The same empowerment (Art 99(d) UCC) was not used for other customs procedures.
68	II.3.6	-	BE 14/06/2019	This remark is of absolute importance for BE : On the one hand the current text of the Guidance states that "Each Member State may estimate individually the time sufficient for them to perform this assessment correctly, on the other hand, under the "In practice" part (under number 3. It is said that "the assessment is finalized within one month…". This could give the wrong impression that customs only have one month to perform that assessment, while in fact each MS may decide for himself within which timeframe. Therefore BE really wants that that point 3. Under the "in practice" is left out of the guidance so that there is no chance of a misunderstanding that the time limit for doing the assessment is 1 month.	Accepted See II.3.6 Release of the guarantee
69	II.3.6	9	HU 24/05/2019	Instead of "post-clearance control" we propose "post release control" in line with Article 48 UCC	Accepted See II.3.6 Release of the guarantee
70	III.2.1	8	IT 27/05/2019	It is stated that the UCC does not envisage a date for the end of validity of the comprehensive guarantee in the form of an undertaking, but is should be valid at least for the same period of time as the underlying authorization. Which is the underlying authorization? (not CGU we guess). In any case, in order not confuse with the duration of the undertaking provided by the insurance company (which has in most of the cases an annual duration, renewable with payment of an insurance premium), we would propose to delete the sentence as shown below. The UCC and its related Acts do not envisage a date for the end of validity of the comprehensive guarantee in the form of an undertaking (Annex 32-03 UCC IA). ~~It should be valid at least for the same period of time as the underlying authorisation.~~	Accepted See III.2.1. Models for Guarantor's undertaking

71	III.2.1	. paragraph 7 Models for Guarantor ‘s undertaking	FR 07/06/2019	On page 17, it is stated that: "it should be valid at least for the same period of time as the underlying authorization". However, two undertakings may follow one another to cover the same guarantee authorization as amended (geographical validity, amount). In other words, a CGU authorization can be covered by two successive undertakings.	Accepted See III.2.1. Models for Guarantor’s undertaking
72	III.2.2	. paragraphs 3 & 4 The Guarantorin connection with III.2.2.2. paragraph 1 Others guarantors	FR 07/06/2019	On page 19, it is stated that if the required guarantee must be valid in more than one Member State, the guarantor must be approved by the COG of the Member State in which the guarantee is required, except in the case of financial institution accredited in accordance with the Community provisions in force. France considers that the approval of guarantors, which do not fall under the category of accredited financial institutions, in one of the Member States must be sufficient, including for Community guarantees CGU. A different provision (approval of these gurantors in all Member States where the guarantee is valid) would be contrary to the principle of mutual trust between the Member States. On page 23, it is stated that the customs authorities may refuse to approve a guarantor even if the guarantor is approved by another Member State. However, if two guarantee authorizations registered in two Member States are covered by the same guarantor, Member States may decide independently of that guarantor's authorization. On the other hand, if a single guarantee authorization is valid in more than one Member State, the approval of the guarantor in the Member State of registration of the guarantee must be sufficient for all States where the guarantee is valid, in accordance with the **principle of mutual trust**.	Accepted See III.2.2.2. Other guarantors
73	III.2.2.1.1.1	. National registers of authorised credit institutions	FR 07/06/2019	France line, the entire name is ACPR (“Autorité de contrôle prudentiel et de résolution”)	Accepted See III.2.2.1.1.1. National registers of authorised credit institutions
74	III.2.2.2	. paragraph 1 Others guarantors	FR 07/06/2019	The second paragraph indicates that the guarantee covers, according to Article 89.4 of the UCC, duties and taxes: - due at the time of release for free circulation of the goods; - which can be incurred as a result of the placement of the goods under special procedures or temporary storage facility; - but also those which are likely to be ascertained as a result of an after clearance control, including as a result of release for free circulation. Although the guarantees relating to the suspensive procedure traditionally cover the risk of finding a birth of a customs debt established during or after the stay of the goods under the scheme, the guarantees for release for free circulation usually cover the sole risk of non-compliance payment of duties and taxes due. The guarantors are then obliged to pay in case of default of the debtor, the amounts recorded by the service until the due date but not beyond. There is therefore, an increase of the guarantor’s obligations which could lead to an increase in the cost of release for free circulation for operators.	Not accepted The guarantee does not secure the deferred payment only. The guarantee does not cover only the obligation to pay a certain amount, which may be rectified following a posteriori controls, but also the other obligations of the debtor/potential debtor related to the placement of goods under the procedure/release for free circulation. It is meant to reassure that the actual amount will be paid, if not by the debtor in the first instance, then by enforcing the guarantee. Reliable EOs should not be affected by this possibility to use a guarantee for the recovery of customs debts incurred following a post-release control. It's the actual (correct) amount of the debt that is secured. The form of the undertaking allows for this prossibility. In any case, if the customs performs the adequate controls before the release of goods, the post release controls would not result in any additional amount of the customs debts. See II.3.3. Scope of the guarantee and II.3.6 Release of the guarantee
75	III.3	. paragraph 2 Other forms of guarantee providing equivalent assurance (Article 92(1)(c) UCC in connection with V.2.1.1. paragraph 2 Comprehensive guarantee in the form of an undertaking	FR 07/06/2019	On page 23 it is stated that the other forms of guarantees provided for earlier (III.1 cash deposit and III.2) undertaking by a guarantor) are excluded for transit. However, the consignment is also excluded for a global guarantee authorization covering transit operations. See point V. 2.1.1. 2 ° paragraph which indicates that "in the context of Union Transit, the CGU can only be provided in the form of an undertaking by a guarantor".	To be further discussed and clarified.

76	III.3	paragraph 3 Other forms of guarantee providing equivalent assurance	FR 07/06/2019	Page 9, it is stated that the guarantee is valid in all MS where the goods stay and must cover the "possible" customs debt and national taxes. France questions the meaning of the word "possible" instead of potential. In connection with this question concerning the scope of the debt, it is reaffirmed in point V.2.3.1 page 40, that in accordance with article 89-2 of the UCC, when an operator registers a CGU which may be used in more than one Member State, the custom office of guarantee is obliged to calculate the reference amount in order to cover the import and export duties and other taxes including VAT in connection with import and export. However, in point II.3.3. paragraph 5, it is indicated « It could also be used for the recovery of other charges, but only within the limits of reference amount which was established for this purpose ». It therefore seems that the coverage of other charges by the reference amount is not systematic. Furthermore, in point III.3 page 24, it is stated that the Member State in which the guarantee has been accepted must, at the request of the Member State where the debt has been established, make available the amount customs debt within the limits provided by article 153 UCC IA. The recovery of other taxes to be recovered according to specific legal provisions. In this context, what can be these provisions so that the coverage of other taxes can be useful?	Partially accepted: replaced possible by potential and rewording of the concerned part of the text. The guarantee should be systematically used for the recovery of other charges if there was an amount established for that purpose. The reference amount is astablished in accordance with Article 155 UCC IA. Each part corresponding to a customs procedure should include the amount of customs duties and the amount of other charges, if the guarantee is valid in more than one MS. For example: the RA for IP is 100 - 40 are customs duties and 60 are VAT. Should a customs debt of 100 be incurred, 40 will cover customs duties and 60 VAT. Article 153 UCC IA sets the time limits for the mutual assistance in case of the recovery of customs dutties, as the other charges are regulated through other specific legal provisions. Once the reference amount covers the other charges, it is possible to recover them within the limits of the amount established for that purpose.
77	IV.1	1	NL 29/05/2019	Most probably applicable for all SPE (IV.3.1). But did SPE not concluded that an authorisation can be granted but not used when a guarantee is not provided. The guidance should reflect this.	To be further clarified: Discussion on the amendment of Annex A ongoing, However, this draft document on guidance on guarantees reflects the legal provisions in force.
78	IV.3.1	2	ES 5/6/19	(The paragraph starts with *"Under Article 195 (1), where a customs debt…").* Last sentence says "*customs should verify if a comprehensive guarantee is provided for a sufficient reference amount …".* Is it not possible to provide an individual guarantee?	Not accepted The general principle of the UCC is that for such autorisation a comprehensive guarantee is necessary (it covers multiple customs declarations). Should the economoic operator have a discontinuous activity, with one operation from time to time, he could opt for the autorisation on the basis of the customs declaration, as provided for in Article 163 UCC DA. In that case the individual guarantee is recommended.
79	IV.3.1	5	ES 5/6/19	(The paragraph starts with *"In case of TA…").* I think that there will be only one comprehensive guarantee authorisation if the text of the undertaking covers debts that have been incurred and debts that may be incurred.Same consideration applies in case of end use procedure.	Partially accepted: We agree with your view. However, the text in the guidance refers to the undertaking (the comprehensive guarantee) and not to the autorisation for a comprehensive guarantee,
80	IV.3.1	8	ES 5/6/19	(The paragraph starts with *"If the application for an authorisation…").* Why is it only possible a comprehensive guarantee in case of a SPE basis on a customs declaration if the validity and the amount of the provided guarantee is checked each time when a customs declaration is lodged? There is no legal restriction to use a comprehensive guarantee for SPE basis on a customs declaration, and on the other hand, article 157 IA UCC says that SPE are monitoring by audits. Point 1 of 157 IA UCC only refers to release for free circulation. I think CA only have to check if there is a valid guarantee.	Accepted See IV.3.1. General provisions
81	IV.3.1	3	DE; 25.5.2019	We suggest to make a reference to EU Guidance 'Special Procedures – Title VII UCC/ Guidance for MSs and Trade' (TAXUD/A2/SPE/2016/001-Rev-11-DE, Seite 12; https://ec.europa.eu/taxation_customs/sites/taxation/files/docs/body/guidance_special_procedures_de.pdf There is laid down that the guarantee must at latest be presented when goods are declared to the procedure for the first time.	To be further clarified: Discussion on the amendment of Annex A ongoing, However, currenly the guidance on guarantees reflects the legal provisions in force,
82	IV.3.1	8	NL 29/05/2019	Should the reference not be Annex B UCC IA?	Accepted - removed See IV.3.1. General provisions

83	IV.3.1	?	PL	We would be grateful for adding into the draft “Guarantees for potential or existing customs debts –Title III UCC” clarification about case referred to in Article 242 UCC-DA (outward processing IM/EX). It would be useful to clarify whether under this provision we have: -existing customs debt (covering amount of import duty calculated on the basis of the cost of the processing operation undertaken outside the customs territory of the Union; Article 86 (5) UCC),and - potential customs debt for which a guarantee is provided (according to Article 242 (2) UCC-DA, in the case of prior import of processed products, a guarantee shall be provided covering the amount of the import duty that would be payable should the replaced Union goods not be placed under outward processing in accordance with paragraph 1).According to Annex B UCC-IA, the following procedure code is indicated in a customs declaration (box 37) concerning prior import of processed products: “46 - Import of processed products obtained from equivalent goods under the outward-processing procedure before exportation of goods they are replacing.”.	To be further clarified: This is linked to the calculation of the customs debt, not directly to the guarantee, To be discussed in CEG DEB on customs debt (together with the other examples for IP)? The MS will send a non paper concerning this request for clarification within CEG SPE and CEG DEB. Should the experts on guarantees need an example in the guidance, this will be included in the next revision of the guidance.
84	IV.3.1	4	PL	Please note, that in the case of inward processing procedure there is an obligation to provide a bill of discharge (Article 175 (1) UCC DA). It concerns the cases when authorisation for inward processing procedure is granted in a “full form” or on a customs declaration. The bill of discharge, if required (because the presentation of the bill of discharge may be waived by the customs authorities), is presented after discharge of the procedure in accordance with Article 215 UCC. The proposed text does not take into account this very important element. Therefore, the proposed text causes doubts whether a guarantee for special procedure (Article 211(3)(c) UCC) should be released when the procedure is discharged pursuant to Article 215 UCC or after the control of the bill of discharge to be done by the customs authorities pursuant to Article 265 UCC-IA. The guarantee provided for a potential customs debt should be released at the moment were it is clear that no customs debt may incur. In the case of obligation to present a bill of discharge we do not have such certainty, due to, for example, a possible lack of presentation of required bill of discharged or irregularity resulting from the analysis of the bill of discharge.	Accepted See IV.3.1. General provisions
85	IV.3.1	4	PL	In the context of the functioning of the guarantee covering a potential customs debts we would like to point out that the aim of provision of a guarantee for a potential debt is to ensure the recovery of an EXISTING debt in the case where the potential one becomes the existing one and where it is not paid by the debtor. Therefore, we propose to add to the Guidance an example of such scenario.Example:1. A guarantee for a potential debt is declared in a customs declaration for the inward processing procedure.2. The procedure is discharged.3. The bill of discharge is not provided and as a consequence the customs debt is incurred, determined and notified by the customs authority to the debtor.4. The guarantee for a **potential** debt, declared in the declaration as referred to in point 1, is released only after the payment by the debtor of the incurred (**existing**) debt.	Accepted See IV.3.1. General provisions
86	IV.3.1	3	PL	There is the following text: “*Therefore, at the latest in the process of granting the authorization for the special procedure and thus, before granting such an authorization, customs should verify if a comprehensive guarantee is provided for a sufficient reference amount which is valid in all the MSs where it’s required.”.* Please note that the Guidance for Special Procedures contains the following interpretation: “Article 211(3)(c) UCC must be understood as introducing the requirement of the provision of a guarantee by a person applying for an authorisation as referred to in Article 211(1) UCC. Article 195(1) the third sub-paragraph UCC should be interpreted as indicating the latest moment when the requirement mentioned above must be fulfilled (before the release of good for the procedure). It is linked with the rule whereby a person may choose between a comprehensive and an individual guarantee to be provided, even for the purposes of the authorisation for a special procedure covering more than one operation. Different forms of Guarantee may be authorised by Customs. In the case of the use of a comprehensive guarantee, the SPE authorisation has to be modified, namely the guarantee reference number has to be indicated.”.	To be further clarified: Discussion on the amendment of Annex A ongoing, However, currenly the guidance on guarantees reflects the legal provisions in force.
87	IV.3.1	. paragraph 8 General provisions	FR 07/06/2019	It seems that the coverage of a special procedure authorized on customs declaration can be covered by a global guarantee provided if the monitoring of the guarantee is carried out by means of an application exercising for each use an application control and not, as provided for in Article 157 UCC IA, through a subsequent audit. In addition, the implementation of such an obligation requires work on IT management, shortly before the entry into force of GUM.	To be further clarified: These authorisations are monitored via the Customs declaration system. We agree that the monitoring of the guarantee amount should be done on each transaction, because of the description of such authorisations. The GUM will refer to these situations as well.
88	IV.3.2	6	ES 5/6/19	(The paragraph starts with *“However, if the transferee does not provide a guarantee, the guarantee provided by the holder of the authorisation…”).* The text of the undertaking must cover this situation. Annex 32-03 refers only the debts of the debtor mentioned in the undertaking.If the holder of the procedure (transferor) transfers the obligation, the transferee will be the person who has to fulfil the obligations of the regimen. If there is a non-compliance, the customs debt will be incurred and the debtor will be the transferee (article 79 UCC). If the transferee is not mentioned in the undertaking, it will be no valid to cover that debt.	Accepted. The text has been deleted. See IV.3.2
89	IV.3.2	6	ES 5/6/19	The calculation of payment periods seems a more appropriate topic for customs debt guidance.However, it will very interesting to analyse the cases in which CA may refrain from requiring a guarantee. Articles 89 and 91 DA UCC in relation with article 108 UCC, and article 45 UCC say “cause the debtor serious economic or social difficulties” however there is no mention to the debtor in article 112 UCC. All of them have the same meaning?	The question/comment is not clear. However, Article 112 UCC refers to the debtor only.
90	IV.3.2	?	PL	There is the following paragraph: “TORO is mainly used for goods placed under the end use procedure. For goods placed under the rest of special procedures other than transit, the full transfer of rights and obligations can be done, via the customs declaration (e.g. 51.51), if the transferee is also a holder of a SPE authorisation (e.g. IP authorisation)”. Pease note, that this paragraph is not in line with the clarification presented in the Guidance for Special Procedures. In the case of code “5151” there is no TORO. In the case of code “5151” an inward processing procedure is discharged and followed by subsequent inward processing procedure (there are two authorisations for inward processing procedure).	Accepted. The text was redrafted and the reference to the code has beeen removed. See IV.3.2

91	IV.3.2	?	PL	We would be grateful for adding additional clarification concerning the application of the provisions of the guarantee in the case of transfer of rights and obligations of the holder of end-use procedure with regard to goods which have been placed under end-use procedure: -In the case of full TORO under end-use procedure, how a reference amount for the guarantee requested from the transferee (due to necessity to obtain a full TORO authorisation in accordance with Article 266 UCC-IA) should be determined? On the basis of what data elements? -Please clarify, whether the comprehensive guarantee provided by transferee should be higher than comprehensive guarantee provided by transferor with regard to the transferred goods (because calculation will be based on the sale value of transferred goods) or should stay at the same level. -Is it possible to provide individual guarantees for each single transfer operation or should it always be a comprehensive guarantee covering a number of transfer operations planned under a full TORO authorisation granted in accordance with Article 266 UCC-IA and for a specified period of time ? (Comprehensive guarantee monitored by appropriate audit seems to be the preferred option due to documents involved in the TORO operation) In the case where the transferor is the holder of the authorisation for end-use procedure and also holder of end-use procedure, he has an obligation to present the bill of discharge (Article 175 UCC-DA) in which he will provide detailed information about a full TORO. At which time release of guarantee, provided by the holder of the authorisation for end-use procedure, with regard do goods subject to full TORO is possible? After presentation of the bill of discharge (e.g. because failure to provide bill of discharge will result in customs debt) or at the moment the goods subject to full TORO are handed over by transferor to the transferee?	Accepted. See IV.3.2 and Annex 3.5
92	IV.3.2	-	BE 14/06/2019	The text about TORO is longish and it does not any clarity, on the contrary. Apart from that, BE is of the opinion that certain parts of the text could lead the customs administrations astray. Especially, the text "However, if the transferee does not provide a guarantee, the guarantee provided by the holder of the authorization must remain in place to cover both existing and potential customs debts. The decision for TORO has to indicate which guarantee is taken" is in our view very problematic. As we have said before, it's not just a matter of saying : we keep the guarantee that was provided by the transferor. If it's a guarantor's undertaking in that the guarantor will probably state that he guarantees to pay the debts of the person A (person A will later become the transferor, but of course the undertaking does not mention anything about that). If than later on, all the obligations stemming from the special procedure are transferred to person B (the transferee), it is only B who will become a debtor if the obligations are not lived up to after the TORO. A will not become a debtor at that point anymore, so having a guarantor's undertaking that stipulates that the guarantor will pay the debts of person A is of no use whatsoever if you have to recover debts of which person B and not person A is the debtor. Even in case of an individual guarantee in the form of a cash deposit that is provided by person A (the later transferor) at the moment of placing the goods under the special procedure, it would be best practice to let this person at the moment of the TORO sign a paper in which he states that he agrees that the cash deposit remains in the hands of customs as a security in case that a debt would arise after TORO of which the transferee will be debtor. Just holding on to the cash deposit without that it is made clear what the reason is for holding on to the cash deposit is never a good idea.	Accepted. See IV.3.2 and Annex 3.6
93	IV.4	paragraph 5 Deferment of payments and other payment facilities	FR 07/06/2019	On page 28, the reference to article 112 UCC must be completed in the second sentence : "*Under article 112 **-3** UCC, the CA may refrain...* "	Accepted See IV.4. Deferment of payments and other payment facilities
94	V	2	ES 5/6/19	(The paragraph starts with *"Under article 152 (1) UCC IA where an individual guarantee…").* The paragraph says that the CA may return the proof of the undertaking to the guarantor when the customs procedure has been correctly discharged and the period of validity ends. Do both conditions have to be met?On the other hand, article 98 UCC says that CA will return the guarantee when the customs debt can no longer arise. I think it is not exactly the same as correctly discharge. For instance, in case of IP the procedure is correctly discharged when the processed products are declared for free circulation, however, CA only will return the undertaking after the bill of discharge.	Accepted See V.1. Individual guarantee
95	V	. paragraph 1 Individual and comprehensive guarantee	FR 07/06/2019	Page 30, as stated in Article 154 UCC IA, the requirement for an individual guarantee and a comprehensive guarantee should be specified for the requirement of one GRN for each part of the reference amount, as referred to in Article 157 UCC IA and not just one GRN.	Accepted See V. INDIVIDUAL AND COMPREHENSIVE GUARANTEE
96	V.2.2.1.1	14	EEA	In the paragraph: '*This is also applicable for the case of authorisations for comprehensive guarantees covering incurred customs debts granted to AEOs. In this case the customs should verify the date of the granting of the AEO status including results of the monitoring of the AEO status. In case of changes in the organization/activity of the AEO, before granting the comprehensive guarantee authorisation, it is recommended to reassess the AEO status* .' The last sentence has to be re-worded as there are many factors to be considered before a full reassessment of the AEO status is done.	Accepted See V.2.2.1.1. Competent customs authority
97	V.2.2.1.2	3	NL 29/05/2019	In our opinion Article 22 UCC in conjunction with Article 14 UCC IA do not apply as there is no legal provision requiring consultation as e.g. in Articles 191, 229, 260 UCC IA. Saying this, it is indeed necessary to consult with concerned MS.	The consultation on the fulfilment of specific conditions by the applicant is not mandatory, it is upon the competent authority to decide about it.
98	V.2.2.1.2	paragraph 4 Application for comprehensive guarantee in connection with	FR 07/06/2019	UCC provides for a single case of consultation of Member States, other than the State of issue of the guarantee authorization within the meaning of the consultation cases required for the issue of certain authorizations provided for by UCC. This is consultation for the granting of the reference amount. However, paragraph 4 of V.2.2.1.2 provides for consultation on the conditions set out in Article 95 UCC. Likewise, paragraphs 2 of V.2.2.1.3, d and 13 of VI.3 provide for consultation on the conditions for the issue of community authorizations at the time of issue and for the subsequent monitoring of those conditions. These obligations significantly increase the procedures without any real justification, in particular under the principle of mutual trust.	The consultation on the fulfilment of specific conditions by the applicant is not mandatory, it is upon the competent authority to decide about it.
99	V.2.2.1.3	9	ES 5/6/19	(The paragraph starts with *"The number of applications (if there are many CW…").* Why is it necessary two or more authorisations if the guarantee cover transit or deferment of payments?Is it not possible to have only one authorisation with several GRNs as explained in point V.2?	Accepted See V.2.2.1.3. Decisions by the customs authority

100	V.2.2.1.3	11	ES 5/6/19	(Second bull "in practice" The paragraph starts with *"According to Annex A UCC IA, the cardinality of the DE VI/3…)* The paragraph says that in order to avoid any complexification of the comprehensive guarantee authorisation process it is recommended that the number or authorisations for comprehensive guarantee will be only one and it be limited to only one level of reduction.However in that paragraph it is also said that according with annex A the competent CA may grant different levels of reduction (that means Law allows several level of reduction) and it is also said that articles 95 UCC and 84 DA, and 158 IA could be interpreted that it is possible to grant only one level of reduction (it is a possible meaning of these articles)Why, if there is something expressly established in the law (several levels of reduction can be granted), the conclusion reached in the guidelines is that it is recommended that there be only one authorization with one level of reduction?Would not it be more logical to conclude that several levels of reduction can be granted, but if it is very complex, could only one level of reduction be accepted?On the other hand, that paragraph says that several level of reduction are allowed **however** the spirit of the UCC is that a comprehensive guarantee is a facilitation intended to cover all the economic operator customs activities. Don 't you think that several level of reduction are a facilitation for the operator?	The possibility to grant different levels of reduction in the same authorisation for comprehensive guarantee covering potential customs debts is a facility for the EO, however, this means that the flexibility of the usage of the reference amount would decrease significantly each time when you decide to split it among different customs procedures/TS. However, since Art 84 was amended and since MS may take into account the risk element, it could be possible, for example, that they grant a waiver for TS and no reduction for transit.
101	V.2.2.1.3	?	ES 5/6/19	In case that the CG is provided for a third person. Who has to apply for the authorisation the debtor/potential debtor or the third person?If the third person has to apply for the authorisation, -does this third person have to fulfil conditions on article 95? Does the third person have to use the procedure regularly?	It may happen that the third pertson is also a regular user of that procedure, However, he might want to use his comprehensive guarantee for other persons as well, if the RA is sufficient to cover also the other persons debts. Hopwever, it is advisable not to accept comprehensive guarantees with reductions/waiver provided by a person other than the debtor, since the recovery of the customs debts not covered by the actual amount of the guarantee from the person other than the debtor/potential debtor would prove to be very difficult, if not impossible (he is not the debtor).
102	V.2.2.1.3	3	DE; 25.5.2019	We suggest the following changes: Where the guarantee is valid in more than one MS *and ~~, a consultation on~~* the split of the reference amount between different MSs where parts of the reference amount are valid *is necessary, a consultation* is mandatory during the transitional period which runs from 1 May 2016 until the guarantee management system is in place. It should be transparent that not in every case of a multi member state guarantee a consultation of the reference amount (p.e. in cases of transport, customs operations in only one member state) is necessary.	Accepted See V.2.2.1.3. Decisions by the customs authority
103	V.2.2.1.3	8	DE; 25.5.2019	3) That person is a regular user of the customs procedures involved or operators of TS facilities or they can prove practical standards of competence or professional qualifications directly related to the activities carried out. Applications for comprehensive guarantee may only be accepted from an economic operator who in the course of his or her business is involved in activities covered by the *respective* customs *procedure ~~legislation~~*. ~~On the basis of this definition there are a number of situations where the economic operator cannot apply for comprehensive guarantee as he or she is not involved in customs activities, e.g.: - an EU based supplier who distributes only goods already in free circulation to an EU based manufacturer; - a transport operator that moves only goods in free circulation which are not under any other customs procedure within the customs territory of the Union; - a manufacturer producing goods only for the EU internal market and using raw materials already in free circulation; - a consultant who is only consulting/providing opinion in customs matters.~~ The text defines when an operator is "involved in customs related activities" (definition was copied from AEO-Guidelines, p. 16, 1.II.3) and is not equivalent with wording of Art. 95 para 1 lit c UCC, which refers to "regular users of the customs procedures involved". It should be made clear that Art. 95 para 1 lit c UCC requires that the person providing for the comprehensive guarantee is in fact "regularly using the customs procedure" and not only "involved in any kind of customs related activities".	Accepted See V.2.2.1.3. Decisions by the customs authority
104	V.2.2.1.3	1	NL 29/05/2019	In our opinion Article 22 UCC in conjunction with Article 14 UCC IA do not apply as there is no legal provision requiring consultation as e.g. in Articles 191, 229, 260 UCC IA. Saying this, it is indeed necessary to consult with concerned MS.	The consultation on the fulfilment of specific conditions by the applicant is not mandatory, it is upon the competent authority to decide about it.
105	V.2.2.1.3	6	EEA	1. In the sentence: '*When accepting a comprehensive guarantee application, the customs authority verifies if the other person fulfils the conditions in Article 95 (1) UCC:' - who is the 'other person' if not the applicant?*	Accepted See V.2.2.1.3. Decisions by the customs authority
106	V.2.2.1.3	paragraph 2 Decisions by the competent customs authority and	FR 07/06/2019	UCC provides for a single case of consultation of Member States, other than the State of issue of the guarantee authorization within the meaning of the consultation cases required for the issue of certain authorizations provided for by UCC. This is consultation for the granting of the reference amount. However, paragraph 4 of V.2.2.1.2 provides for consultation on the conditions set out in Article 95 UCC. Likewise, paragraphs 2 of V.2.2.1.3, d and 13 of VI.3 provide for consultation on the conditions for the issue of community authorizations at the time of issue and for the subsequent monitoring of those conditions. These obligations significantly increase the procedures without any real justification, in particular under the principle of mutual trust.	The consultation on the fulfilment of specific conditions by the applicant is not mandatory, it is upon the competent authority to decide about it.
107	V.2.2.1.3	paragraph 6 Decisions by the competent customs authority	FR 07/06/2019	Page 36, it is stated that when accepting a application for a comprehensive guarantee, the customs authorities check whether "the other person" fulfills the conditions set out in Article 95-1 UCC. In this context, France wonders what it means to say "other person".	Accepted -it is the applicant and not the other person See V.2.2.1.3. Decisions by the customs authority
108	V.2.2.1.3	paragraphs "In practice" first paragraph Decisions by the competent customs authority	FR 07/06/2019	On page 38, it is stated that it is not possible to obtain the same authorization for the provision of a guarantee for transit operations and for other customs procedures limited to a single Member State. Although the undertaking relating to the global guarantee authorization has a Community scope, France considers that the coverage of valid procedures in a single Member State as transit procedures is possible with the same act. An undertaking which covering operations in more than one Member State may cover operations which take place in a single State. It is up to the company in these situations to choose whether he prefers to apply for a single global guarantee authorization with a wide geographical scope or whether he prefers to apply for two global guarantee authorizations, one valid in a single Member State and the other valid in several Member States.	Not accepted In case of transit the guarantee has a different geographical validity. The cardinality of this data element in the authorisation for comprehensive guarantee (Title VI of Annex A UCC IA) is 1x, therefore different authorisations have to be granted according to the geographical scope of the underlying guarantee/autorisation for SPE.

109	V.2.2.2.1	-	BE 14/06/2019	This is a very important point for BE The legislation provides that the for the granting of an authorization the MS is competent where the relevant [customs accounts are held OR are accessible] AND where at least part of the activities covered by the authorization are to be carried out. As already said repeatedly we would have serious objections against it when a firm which has it accounts in MS A wants to have an authorization for activities to be carried out solely in MS B, and where that firm than would turn to MS B, but where MS B then would say that it is not competent because the accounts are not held in that MS B. In such a case it is clear that the legislation not only speaks of the place where the accounts are being held but also alternatively about the place where the accounts are accessible. For us it's obvious that in such a case that MS B would at the very least have too do a reasonable effort to get access to the relevant accounts of the operator, in most cases just asking for the making accessible of the relevant accounts wil be enough. It cannot be that that MS B would just say, without doing the least of effort that the accounts are not accessible in that MS B and that therefore the operator has to go to MS A, where the accounts are held to get its authorization. So we would like to see that it is inserted in the guidance that in case the authorization concerns activities to be solely carried out in another MS (MS B) than the MS (A) where the accounts are held, that MS B at least has to perform a reasonable effort to get access to the relevant customs accounts of the operator (in most cases simply asking the operator to provide the relevant info needed wil be enough) and that it is only in cases where MS B has done such a reasonable effort and still can't get access, MS A is the competent authority.	Accepted See V.2.2.1.1. Competent customs authority
110	V.2.3.1	Introductionand	FR 07/06/2019	Page 9, it is stated that the guarantee is valid in all MS where the goods stay and must cover the "possible" customs debt and national taxes. France questions the meaning of the word "possible" instead of potential. In connection with this question concerning the scope of the debt, it is reaffirmed in point V.2.3.1 page 40, that in accordance with article 89-2 of the UCC, when an operator registers a CGU which may be used in more than one Member State, the custom office of guarantee is obliged to calculate the reference amount in order to cover the import and export duties and other taxes including VAT in connection with import and export. However, in point II.3.3. paragraph 5, it is indicated « It could also be used for the recovery of other charges, but only within the limits of reference amount which was established for this purpose ». It therefore seems that the coverage of other charges by the reference amount is not systematic. Furthermore, in point III.3 page 24, it is stated that the Member State in which the guarantee has been accepted must, at the request of the Member State where the debt has been established, make available the amount customs debt within the limits provided by article 153 UCC IA. The recovery of other taxes to be recovered according to specific legal provisions. In this context, what can be these provisions so that the coverage of other taxes can be useful?	Partially accepted: replaced possible by potential and rewording of the concerned part of the text. The guarantee should be systematically used for the recovery of other charges if there was an amount established for that purpose. The reference amount is astablished in accordance with Article 155 UCC IA. Each part corresponding to a customs procedure should include the amount of customs duties and the amount of other charges, if the guarantee is valid in more than one MS. For example: the RA for IP is 100 - 40 are customs duties and 60 are VAT. Should a customs debt of 100 be incurred, 40 will cover customs duties and 60 VAT. Article 153 UCC IA sets the time limits for the mutual assistance in case of the recovery of customs dutties, as the other charges are regulated through other specific legal provisions. Once the reference amount covers the other charges, it is possible to recover them within the limits of the amount established for that purpose.
111	V.2.4.1	?	ES 5/6/19	Monitoring of the reference amount. In case that guarantees provide by third person, who has to monitor the reference amount?	Accepted, Since the applicant for authorisations for SPE or for the deferment of payments is the one who provides the estimated reference amount because it is his obligation to provide a guarantee, although the customs accepts that guarantee to be provided by a different person for his accout, it is not the third person who has to monitor the reference amount but the holder of the procedure, as mentioned in Article 156 UCC IA
112	V.2.4.2.3.1	3	NL 29/05/2019	Second sentence. In our opinion the conclusion that the reference amount was not sufficient during a certain period of time (covered by the audit) does not mean that the financial standing should be re-assessed in accordance with Article 84 UCC DA. The only conclusion can be that the reference amount should be higher thus leading into a higher guarantee.	Accepted - rephrased See V.2.4.2.3.1 General
113	V.2.4.2.3.2	5	EEA	The sentence*: "However, it is recommended that the audit to monitor the reference amount be extended to all declarations lodged during the audited period, as provided for in Article 90(2) UCC.'* - is too restrictive; and - in any case the reference to Article 90(2) UCC is not relevant as this provision does not relate to the scope of the audit/monitoring.	Accepted See V.2.4.2.3.2 Monitoring of the RA by audit for guarantee valid in more than one MS
114	V.2.6.1	A	BE 14/06/2019	BE is of the opinion that the text should be more clear in the sense that a company that is AEO-certified cannot be automatically deemed to satisfy the condition of "good financial standing" inscribed in article 84 DA. Therefore BE proposes to add in the paragraph starting with "the financial standing should be further assessed in relation to the capacity…" the following wordings to make that paragraph start as follows : "In any case – even when the operator is a certified AEO – the financial standing should be further assessedin relation to …".	Accepted See A) Practical application of the First subparagraph of Paragraph 3a:

115	V.2.6.1	A	BE 14/06/2019	In the first Subparagraph BE would like to see inserted the part in bald to align the text with the legislation : “Where appropriate the customs authorities evaluate the sufficient financial standing for the purpose of the authorisation for the provision…”	Accepted See A) Practical application of the First subparagraph of Paragraph 3a:
116	V.2.6.1	A	BE 14/06/2019	BE Advises to delete the examples (i), ii) and iii) out of the guidance. They do not add anything and especially in the case of example i) it gives the wrong impression that in case of a stable company with sufficient working capital, the waiver reduction can/should be given without any further risk assessment.	Accepted See B) Practical application of the Second subparagraph of Paragraph 3a, notably:
117	V.2.6.1	B	BE 14/06/2019	BE does not agree with the assertion that the smaller the volume of business activities is, the smaller the risk of incurrence of the debt will be. So Be thinks that assertion should be left out. In this context the assessment of the risk is made by multiplying the chance that a debt will be incurred, with the probable amount of that debt (probable amount of the debt set off against the reference amount). So in case of a thrust worthy operator who has put thousands of containerloads of goods under a special procedure, something can from time to time go wrong, but the debt that in that case will be incurred will represent only a small percentage of the reference amount. While you could have an operator who puts only one container load at the same time time under a special procedure (eg transit, reference amount is 100.000, possible debt relating to the one containerload is also 100.000), so there is a low volume, but if the one container would be unlawfully removed from the procedure, that would automatically mean that a debt equal to the total reference amount of the guarantee is incurred. Therefore we propose to drop the assertion.	Accepted See B) Practical application of the Second subparagraph of Paragraph 3a, notably:
118	V.2.6.2	3	ES 5/6/19	(The paragraph starts with *“According to the specifications in Annex A UCC IA, …)* Why the group recommend granting only one level of reduction for potential customs debt for all the authorisation of the same economic operator? How can CA check that? For instance, an economic operator applies for an authorisation for IP. He also applies for an authorisation for CG with 70% of reduction for that procedure. Both application are lodged in Spain. The same operator applies for an authorisation for CW in Portugal. He also applies for an authorisation for CG with 50% of reduction for that procedure. Both application are lodged in Portugal. Do you think that Portuguese CA has to consult with the Spanish CA in order to know if the operator has a CG with reduction? Do you think if the operator applies in several countries, several levels of reduction could be granted?	Partially accepted - text reprhased, See B) Practical application of the Second subparagraph of Paragraph 3a, notably:
119	V.2.6.2	3	NL 29/05/2019	Please replace “the group recommends” with “it is recommended”	Accepted The current draft text uses only the expression "it is recommended"
120	V.2.6.2	B-In principle	NL 29/05/2019	In our opinion the law does not provide for searching for alternatives. An applicant applies for X thus CA examines X. The CA is not the advisor of the applicant.	Accepted, rephrased See B) Practical application of the Second subparagraph of Paragraph 3a, notably:
121	V.2.6.2	A	EEA	1. Under point A) Practical application of the First subparagraph of Paragraph 3a, the sentence: ‘*However, it should also be clarified that the specific simplifications an AEO may wish to benefit are subject of the authorization of customs and fulfilment of the specific requirements* .’ Suggest the following amendment: ‘…are subject of the authorization of customs and fulfilment of any specific requirement if it exists for the simplification concerned.’ 2. After the sentence: ‘*To assess if the financial standing is sufficient, in accordance with Article 84 UCC DA, the customs authorities may take into account the following elements17* : - it has to be explained that these elements are also considered when assessing the financial solvency criterion and they are not something completely new; 3. Under point B) Practical application of the Second subparagraph of Paragraph 3a, under the 1st sentence: ‘*In this context, the customs authorities have to check whether the financial standing of the economic operator is sufficient in relation with the ability of the economic operator to pay in case of incurrence of a potential customs debt higher than the amount of the provided guarantee/undertaking* ’ to add at the end ‘while taking into account the risk of occurrence of customs debts’. 3. Under the examples, the following example: ‘*Volume of customs related business activities: The smaller the volume of customs related activities, the smaller the risk of incurrence of the customs debt.’* - either delete the example or further elaborate on it. The volumes and the risk of incurrence of customs debts have to be seen in the context of existing internal processes and control systems within the company.	1. Partially accepted 2. Accepted - see the FN 20 3. Accepted 4. Accepted
122	V.2.6.2	B. paragraph 1 Customs debt and other charges which may be incurred	FR 07/06/2019	Title « *Practical application of the second subparagraph of paragraph 3a* » it is rather paragraph 3bis of article 84 UCC AD.	To be further clarified: The legal text does not include any paragraph 3bis
123	V.2.6.2	B Customs debt and other charges which may be incurred	FR 07/06/2019	Page 53, footnote no. 20 sets out a case of temporary storage in a port area where the guarantee is almost impossible to put in place by a company, despite the risk being taken into account. It would be relevant to illustrate in this case, what kind of other risk factors can be taken into account to make the situation financially viable.	Accepted: explained in the text but not in the FN24
124	VI.2.1	3 Means of exchange — Other than electronic data processing techniques	FR 07/06/2019	On page 63, it is mentioned that until GUM is deployed to exchange guarantee information (as part of the use and monitoring of guarantees), Member States must use their email. France believes that the exchange of data should be done via secure e mails.	Not accepted. See Article 7 TDA
125	VI.2.2	3° item of the second paragraph - Data to be exchanged	FR 07/06/2019	Page 64, it is stated that data relating to other guarantee authorizations already put in place by the applicant for a guarantee authorization must be exchanged with the other Member States. During the transition period, France wonders about the relevance of these data to be exchanged with other Member States, since they concern only few applications during this period. Such exchanges would generate additional workload for the customs authorities.	Partially accepted: This is necessary in view of a correct assessment of the conditions to be fulfilled for a comprehensive guarantee with possible reductions waiver (Article 84 UCC DA). However, this point was redrafted to decrease potential workload of the CA.
126	VI.2.2	7 Data to be exchanged (about Data Element 8/3 – Annex B)	FR 07/06/2019	On page 66, it is indicated that, among the data elements of group 8/3 of Annex B of the Delegated Act, the “**access code**” must be provided when the declaration is subscribed. Should it not be clarified that if the data is to be provided when the declaration is created, it must not, in terms of security matters, appear on the declaration?	Accepted: moved toV.2.2.1.3. Decisions by the customs authority and rephrased.

127	VI.2.2	10 and 11 Data to be exchanged (about Data Element Annex B)	FR 07/06/2019	In paragraph 10, it is indicated the use in case of guarantee waither of "dummy" reference in data 8/3 justified by the indication of the code 5 in 8/2. However, paragraph 11 specifies that data 8/2 may be code 0 for article 95-2 UCC or code 1 for article 89-5 UCC. France wonders about the use of this code 5 and its meaning.	Accepted: inserted FN 28: For guarantee waiver where the amount of import or export duty to be secured does not exceed the statistical value threshold for declarations laid down in accordance with Article 3(4) of Regulation (EC) No 471/2009 of the European Parliament and of the Council (*) (Article 89(9) of the Code)
128	VI.2.2	13 13 (en italique) Data to be exchanged (about Data Element 8/3 – Annex B)	FR 07/06/2019	Page 67, the issue of the mandatory nature of the 8/3 ("GRN") item is mentioned, given that: - the GRN is a data item of the special procedure authorization whose references are themselves required in the declaration; - the allocation of the GRN is a prerequisite for the granting of the special procedure authorization and therefore the validity of the authorization references presupposes the existence and validity of the GRN; - CDMS has all the data of the special procedure authorization and the registration system of the declaration can therefore interrogate CDMS and then check the validity of the guarantee authorization. In the first place, during the transitional period, the mandatory nature of this statement must be maintained since the national IT for déclarations and guarantees management systems are not all directly linked to CDMS and / or do not have the capacity to make automatic links. After the introduction of GUM, it seems to us that the mandatory nature of this mention must be maintained to the extent that: - the computer links between the declarative system and CDMS for the verification of the authorization of the regime and then to validate the GRN would be complex; - some special procedure authorizations are issued on the declaration itself, the references of this authorization will appear on the declaration but to validate the guarantee it is necessary that the GRN (s) are indicated by the company to allow verification of its validity. - in some cases, the GRN is issued after the special procedure authorization: this is the case when the special procedure authorization is initially issued with a CGU guarantee authorization (with a proper GRN) which is replaced by a other CGU guarantee authorization (with another GRN); - the presence of the GRN in the declaration data will facilitate the monitoring of the reference amount by the company, as well as the implementation of the follow-up audit.	Accepted The guidance reflects this approach,
129	VI.2.2	last paragraph Data to be exchanged (conclusion)	FR 07/06/2019	Page 68, it is stated that Annex 72-04 UCC IA (transit), may serve as a model for the issue of a document allowing the use of the guarantee in the manual emergency procedure. However, this model does not distinguish the part of the reference amount relating to the debts incurred and those relating to the debts to be born. Suggested solution: Commission should adapt the standard document so that it can be used at Community level.	To be further clarified Taken on board for future revisions
130	VI.3	paragraph d “In practices” and paragraph 13 Consultation procedure	FR 07/06/2019	UCC provides for a single case of consultation of Member States, other than the State of issue of the guarantee authorization within the meaning of the consultation cases required for the issue of certain authorizations provided for by UCC. This is consultation for the granting of the reference amount. However, paragraph 4 of V.2.2.1.2 provides for consultation on the conditions set out in Article 95 UCC. Likewise, paragraphs 2 of V.2.2.1.3, d and 13 of VI.3 provide for consultation on the conditions for the issue of community authorizations at the time of issue and for the subsequent monitoring of those conditions. These obligations significantly increase the procedures without any real justification, in particular under the principle of mutual trust.	The consultation on the fulfilment of specific conditions by the applicant is not mandatory, it is upon the competent authority to decide about it.
131	Abbreviations	-	DK 21.6.19	Some of the abbriviations are missing: COG (mentioned P. 19) and TA (p. 25).	Accepted See relevant section
132	II.3.1	The last two paragraphs 9	DK 21.6.19	1. We suggest to place the following two subheadings: “Special procedures” and “Centralized clearance” and then organize the text in these last two paragraphs in accordance with the subheadings. The reason for the proposal is, that it difficult – especially when it regards centralized clearance – to look up in the guidance and find the places of the description of centralized clearance. A general remark/question: Could it be possible to create an Index in the guidance in order to make it possible to find text about subjects which are not mentioned in the table of contents? 2.With regard to the description of the geographical validity it is supposed to also make a reference to - and a description - concerning annex 32-03 and the footnote (3) which says that names of the countries, on whose territory the guarantee may not be used shall be deleted. In what way could one make a link and -a destinction- between the precautions in the annex 32-03 which are addressed to the undertaker - and on the other hand the situation in which the CA decides that a EU-wide guarantee must be provided?	Partially accepted: 1. Text rephrased. 2. The guidance reflects the requirements in spect to the geographical scope of the guarantee. The undertaking should actually follow these requirements.
133	II.3.6	15	DK 21.6.19	A question has been raised in connection with second and third para. On p- 15: Example: There is a CG with a RA of 1. mio provided for a ware house procedure and the undertaking is revoked. The CA must secure that the customs debt is exstinguished or can no longer arise. Therefore the CA will not return the guarantee before the potential debt can no longer arise. But if the owner can prove – e.g.one month after the revocation of the undertaking - that there are only goods left in the ware house for the amount of 100.000 – and it is proved and controlled, that the goods concerning the rest – 900.000 – have left the territory – could it in this situation be a possibility to make a “depreciation” of the undertaking without a total release? This would be a kind of a partial release in relation to the document, because it no longer covers 1 mio. The final full release and return will only be done when the rest of the goods have left the territory.	Example removed-See similar comments. Partial release is possible by request of the EO. Customs may decide upon this, in accordance Article 98 UCC (if the amount at stake would justify such action).