



Customs partnering business

Do you clear through customs in one or more other EU Member States?

**French customs offers you quick and easy customs clearance
at a cut price!**

**Centralise all your customs clearance operations in France using the
one-stop community customs clearance procedure¹ (PDUC)**

On 1 January 2009, an EU regulation came into force to smooth the way for the use of
one-stop community customs clearance procedures.
Its provisions apply to all 27 Member States.

I - What is the one-stop community customs clearance procedure (PDUC) and what are its advantages?

Under our new **one-stop** scheme, you can now conduct your import and export operations anywhere in the European Union **and centralise your customs formalities in France**, with a “local” customs office. The following facilities will make your customs clearance quicker and easier:

- Simplified or detailed declarations lodged with a single site in France **for all operations conducted in any number of Member States**, with the possibility of access to the relevant information at each associated site,
- Summary declaration lodged **with a single customs office for all operations conducted in any number of Member States**,
- Payment of all customs duties to a single French customs office** for all your customs clearance operations conducted in any number of Member States.

Note: VAT and other taxes are still paid to each Member State, pending a European Union agreement. In the same way, transmission of statistical data in each Member State stays the same.

Regulatory reference:

Commission Regulation (EC)
No. 1192/2008 of 17 November 2008
OJEC of 6 December 2008

¹ Also called the single authorisation for simplified procedures (SASP).

II - Who can use the one-stop community customs clearance procedure (PDUC)?

This procedure is for **all industrial and trading companies that:**

- ▶▶ Conduct import and/or export operations in their own name and on their own behalf to or from different sites in the European Union,
- and**
- ▶▶ Satisfy the stipulated conditions for authorisation to use the one-stop customs clearance procedure (PDU).

These authorisation conditions are considered to be satisfied when the operator holds a "customs simplifications" or "full" AEO certificate.

NB: Even if your company is established in another EU Member State, you are entitled to apply for the PDUC provided, where applicable, you are declared with the French Directorate for Residents Abroad and General Services (DRESG, 10 rue du Centre, 93465 Noisy le Grand, France).

III - How do you apply to use the one-stop community customs clearance procedure (PDUC)?

The PDUC is based on an advance administrative arrangement between the EU Member States concerned. This arrangement lays down the legal provisions for the issue of PDUC authorisation and PDUC operation.

In a drive to bring the huge benefits of PDUC to operators, French customs has already signed four administrative arrangements with customs in the **Netherlands, Germany, Slovenia and the United Kingdom**. Negotiations are underway with other countries (in particular Belgium).

Applications for PDUC authorisation are to be made using the form set out in Annex 67 of Commission Regulation (EC) No. 1192/2008 of 17 November 2008. Forms should be sent directly to Bureau E3 of the General Directorate of Customs.

**Interested?
Apply now!**

Contact Bureau E3 (dg-e3@douane.finances.gouv.fr), in charge of customs clearance policy at the General Directorate of Customs, or your Regional Directorate's Economic Action Unit (pôle d'action économique - PAE) - details available from: www.douane.gouv.fr.

Your contacts at the General Directorate of Customs and Excise (Bureau E3):

Agnès Keller-Martinez +33 1 57 53 46 24 - Aurelie Gregori +33 1 57 53 29 58 -
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You will receive personal assistance to set up your procedure and help from the network of customs attachés working in the Member States.



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February 2009