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s y s t e m s

Single Authorisation for
Simplified Procedure (SASP)



Single Authorisation for Simplified Procedures (SASP) Overview

The Single Authorisation for Simplified Procedures (SASP) is an initiative designed to facilitate trade by enabling all customs declarations to be processed in their country of residence, regardless of where in the EU the goods are located at the time of release.

Who Can Apply For SASP?

A company is eligible for a cross-border authorisation if they apply one or more of the following customs procedures in more than one EU Member State:

- Customs warehouse
- Inward processing
- Processing under customs control
- Temporary import
- Outward processing
- Free circulation with end-use

How Does It Work?

Companies are now able to undertake customs clearance using the simplified procedures within the entire territory of the European Union based on a single authorisation (SASP). For example, a UK company whose goods are cleared in different EU Member States will be able to declare goods for customs clearance and account for the customs duty at their UK local office, regardless of the Member State where the goods will actually enter the EU (e.g. goods imported by a UK importer from China via Hamburg or Rotterdam could be declared for customs clearance in the UK).

Benefits

Companies engaged in trade involving multiple EU member states will gain numerous benefits using SASP:

- There is only one location for completing customs declarations regardless of the EU Member State the Customs procedure is carried out in.
- Staff members with the necessary Customs knowledge can be based in one location, enabling the effective use of resources and the sharing of expertise.
- There is a reduced administrative burden
- The customs declarations and Customs responses are in the national language.
- One technical environment is enough, which allows for only one interface between the company and Customs.
- All goods only have to be classified once.
- Maintenance of a single system, in the authorised country, which could be audited by a single customs office.

Requirements

To gain SASP authorisation each company needs to meet a number of basic conditions and criteria, which are similar to those needed when applying for AEO status. They include a satisfactory system of managing commercial and transport records with good accounting, financial solvency and a good record of customs compliance.

Although an AEO certification is not mandatory it is useful.

It is also important to note that SASP is only available in member countries which have signed the relevant Administration Agreement.



Application

It is suggested that a company carries out an internal audit to check that the necessary requirements can be met before contact is made with Customs to apply for SASP .

After the SASP application by a company customs check the validity of the application and assess if the necessary criteria are met. There is then a consultation process between the authorities of the specific member states that will be party to the SASP. Customs will then approve or reject the application.

Handling

After the goods arrive in the EU an electronic simplified declaration is made in the participating country. The participating Member State checks the declaration. After the goods are released by the participating Member State the declaration and any further information such as check results are transmitted to the customs authority of the authorising Member State. A supplementary customs declaration is then made by the company in the authorising Member State.

After the successful check of the supplementary customs declaration a duty notification is issued. The customs authorities in the participating Member State are informed about the supplementary declaration and about the duty notification for the calculation of the VAT. The statistics message has to be transmitted directly to the statistical authorities of the participating Member State.

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