

# EU CUSTOMS AND TAXATION TRAINING






# Interactive eBooks

*A new digital training and work resource*



## Authorised Economic Operator (AEO) EU Guidelines

This easy-to-use eBook is an interactive eLearning tool including the entire content of the Authorised Economic Operators Guidelines, which text has been enriched with the following interactive multimedia learning activities:

-  Introduction to concept: with videos, flowcharts...
-  Overview of a chapter: to help summarize the most important concepts
-  Additional information: links to external sources
-  Example
-  Assessment: through the eBook and a final assessment depending on different roles

The eBook is designed as a **work support tool** to be used as a complement to our UCC AEO eLearning module.

### Audience

The eBook was designed to explain the AEO concept from 2 different perspectives:



Economic Operator



Custom Officer

### Learning Objectives

This eBook was developed to understand:

- ✓ the concept and benefits of the AEO status,
- ✓ the AEO process and the different roles,
- ✓ the application process, risk analysis, the AEO criteria and monitoring a successful application,
- ✓ the different AEO authorisations and their benefits,
- ✓ how to maintain the AEO status and
- ✓ the concept and benefits of mutual recognition of AEOs.

### Available languages

For the availability of further language version, consult the table on Europa website.

### How to use the eBook?

**Freely download** the eBook using the download form in Europa website.

[https://ec.europa.eu/taxation\\_customs/eu-training/general-overview\\_en](https://ec.europa.eu/taxation_customs/eu-training/general-overview_en)

Read the **Quick Start Guide** available.

In case of technical issues contact us on [taxud-elearning@ec.europa.eu](mailto:taxud-elearning@ec.europa.eu)

## Summary

### Part 1: General information

An introduction about the AEO concept, the benefits, the rules to become an AEO, the cooperation between customs and other government authorities, the concept of mutual recognition and the AEO logo.

### Part 2: AEO Criteria

An in-depth knowledge of the criteria to become an AEO, which includes compliance with customs legislation and taxation rules, satisfactory system of managing commercial and transport records, proven financial solvency, practical standards of competence or professional qualification and appropriate security and safety standards.

### Part 3: Application and authorisation process

The application and authorisation process with the understanding of each step and specific knowledge of the determination of the competent Member State for submitting an AEO application, receipt and acceptance of the application, risk analysis and auditing process and the decision about granting of the status.

### Part 4: Exchange of information between Member States and with other government authorities

In the context of the AEO procedure, this is an important factor when it comes to assuring the compliance of an economic operator with the AEO criteria. You will have a better understanding about the different procedures established.



**Timeline?**



**When to consult?**



### Part 5: Management of the authorisation

Managing the whole authorisation from the monitoring to the re-assessment, amendment, suspension or revocation of an authorisation.

1 Preparation process

2 Submitting the application

3 Preliminary check and acceptance

4 Full check

5 Final report and decision

6 Maintaining the AEO status

### Part 6: Mutual recognition

Mutual recognition agreement concluded by the EU, the steps, the implementation and follow up process, the benefits and the unilateral suspension if appropriate, and the recommendation to conduct an AEO audit in an EU Member State.

### Part 7: Annexes

This section includes the self-assessment questionnaire, table of criteria that applies to different actors in the international supply chain, a summary of the threats, risks and possible recommended solutions and examples of information to be shared with customs authorities.

