

## PROJECT SHEET

### GUARANTY MANAGEMENT SYSTEM : **GUM**

#### 1. Did you say GUM ?

GUM (GUaranty Management System) is a project included in the [European Commission's Multi-annual Strategic Plan for Electronic Customs](#) (MASP-C).

The GUM project aims to ensure harmonised management, at EU level, of the various types of guarantees, excluding transit.

GUM will be used both by economic operators, through their applications for comprehensive guarantee authorisations, and by customs services, as a tool for managing, verifying and monitoring guarantees.

From 2025, GUM will consist of a central component common to all Member States (hereinafter "GUM Component 1" or "GUM1") and a national component specific to each Member State (hereinafter "GUM Component 2" or "GUM2").

On the Customs Decision System (CDS), in addition to the CGU Comprehensive Guarantee Authorisation form, GUM1 will cover the management of authorisations (amendment, suspension, cancellation).

The links that GUM1 will provide between all the national components of the Member States will allow the verification control of the guarantee (existence and validity), at the time of the lodging of each customs declaration, for all customs procedures provided for by the Union Customs Code (UCC), with the exception of transit procedures <sup>1</sup>. If necessary, it will also allow the verification of the availability of the guarantee (control of the reference amount).

The national GUM2 component will allow the monitoring of the use of the guarantees registered in the Member State, at the time of lodging of each customs declaration for which the guarantee is presented, regardless of whether the office of customs clearance is located in the national territory or in another Member State. GUM2 will also cover certain management actions (adjustment of the reference amount, cancellation of the guarantee commitment, etc.).

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<sup>1</sup> Guarantees for transit are taken into account by the NCTS project (in France DELTA T).

## 2. Who is concerned?

In accordance with the provisions of Article 89(3) of the Union Customs Code, the guarantee must be provided by the debtor or the person who may become the debtor. It may also be provided by a third party.

In addition, a comprehensive guarantee authorisation shall be granted only to persons who meet the following cumulative criteria

- be established in the customs territory of the Union,
- meet the criteria set out in Article 39(a) of the UCC: " absence of any serious infringement or repeated infringements of customs legislation and taxation rules, including no record of serious criminal offences relating to the economic activity of the applicant",
- be regular users of the customs procedures concerned or operators of facilities for temporary storage or fulfil the criteria set out in Article 39(d) UCC: " compliance with practical standards of competence or professional qualifications directly related to the activity carried out".

Also see [Circular of 4 December 2018 on customs clearance guarantees](#) (page 9 and following, *only available in French*)

## 3. What will change?

The UCC has introduced new provisions which allow a single guarantee to cover customs operations (including transit) of the same operator taking place in several EU Member States. Thus, depending on its scope, the guarantee may cover debts generated by the activities of the persons who have set up the guarantee:

- either in the State where the guarantee was set up (national guarantee),
- or in some or all the Member States covered by the guarantee (Community guarantee).



The guarantee can be either isolated, i.e. covering a single operation, or comprehensive, i.e. covering two or more operations, declarations or customs procedures.

The comprehensive guarantee offers the possibility of grouping, on the same customs authorisation, a guarantee arrangement relating to several operations concerning one or more customs procedures and/or arrangements:

- involving debts which have been incurred and for those which may be incurred,
- in one or more Member States of the Union.

It is important to note that CGU authorisations issued in "paper" format before the deployment of GUM1 can already cover debts that may be incurred in all Member States covered by these authorisations.

In the first half of 2025, the functionalities of GUM 2 national component will be integrated into the customs information system (see below). The CGU authorisations will therefore be integrated into CDS before 1<sup>st</sup> of January 2025.

The modalities for inserting the existing UGC authorisations into the European portal will be specified at a later stage.

#### 4. What are the next steps?

From the first quarter of 2024, CDS will offer a new UGC global guarantee authorisation form which will integrate the GUM1 functionalities.

As a next step, all Member States will have to integrate the GUM2 functionalities into their national information systems by 30 June 2025. The existing IT systems in all Member States must be updated to handle guarantees valid at national level.

French Customs have chosen to offer, as of 1<sup>st</sup> of January 2025, the GUM2 functionalities in a new version of its online services (see details below).



January 2025						
29	30	31	1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	1

#### 5. What is the timetable?

In France, the deployment of GUM1 and GUM2 is scheduled for 1<sup>st</sup> of January 2025.

As of 1 January 2025, all existing comprehensive guarantee authorisations (UGC) issued by French Customs will have to be available on the European CDS portal. As mentioned above, the existing UGC authorisations form the basis of GUM Component 1, but they will have to be reprocessed.

Similarly, as of 1 January 2025, all new comprehensive guarantee applications (UGC) issued by French Customs will be filed on the European CDS portal, as is already the case for eight other types of Customs authorisation applications for special procedures or centralised clearance, for example.

Finally, as of 1 January 2025, the GUM2 functionalities will be integrated into the customs information system. From a technical point of view, the changes involved in this integration are significant.

They will result, inter alia, in a connection between GUM2 and GUM1, via the Customs Customer Reference Services (CRS) repository, which records and makes available to the authorities of the Member States all customs decisions, whether national or Community in scope, the European equivalent of the national ROSA repository.

## 6. For further information

You can find more information on guarantees for customs clearance operations on the [website of the French Customs](#) and a presentation of the GUM project on the website of the [European Commission](#).

An e-learning module on guarantees is [available](#). In addition, DG TAXUD has produced "[Guidance for Member States and trade](#)" on guarantees to cover customs debts incurred or which may be incurred.