

Additional instructions for completing the guarantor's undertaking – comprehensive guarantee

- **Comprehensive guarantee** is a guarantee covering customs duties and other charges that have been, will be or may be incurred with regard to one or more operations, declarations or customs procedures. A comprehensive guarantee may be provided by a person who has acquired **an authorisation to use a comprehensive guarantee in customs procedures under the Union Customs Code** issued by Nova Gorica Financial Office. One or several guarantor's undertakings for comprehensive guarantee may be submitted up to the authorised reference amount and consequently the amount of the guarantee on the form in accordance with Annex 32-03 of Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (OJ L 343, 29.12.2015).
- All **customs procedures and operations** where customs debt and other charges related to the import or export of goods have been incurred, will be incurred or may be incurred and to which the guarantor's undertaking applies shall be marked.
- **The geographical validity of a comprehensive guarantee** (other than guarantee applying to Union transit procedure/common transit procedure) may in all customs procedures and operations listed (except Union transit procedure/common transit procedure), be limited to one or several European Union Member States.

A comprehensive guarantee for Union transit procedure/common transit procedure must be valid in all European Union Member States, while its validity in Contracting Parties to the Convention on a Common Transit Procedure (Island, North Macedonia, Norway, Serbia, Switzerland, Turkey, Ukraine, United Kingdom) and Andorra and San Marino is optional.

Because of this specific feature, it is reasonable to submit separate guarantor's undertakings for Union transit/common transit procedure and for other customs procedures and operations.

Below is the option **for completing a guarantor's undertaking depending on the geographical validity for different customs procedures and operations:**

- (a) When one guarantor's undertaking for comprehensive guarantee is submitted that applies to both the Union transit procedure/common transit procedure and other procedures and operations (e.g. special procedures, temporary storage and release for free circulation), different geographical validity must be indicated for the Union transit procedure/common transit procedure and for other procedures and operations.
- (b) When the guarantor's undertaking for comprehensive guarantee does not apply to the Union transit procedure/common transit procedure, the European Union Member States in which the guarantor's undertaking is valid shall be listed in point 1 of the guarantor's undertaking. If the guarantor's undertaking is only valid in the territory of

the Republic of Slovenia, only the Republic of Slovenia shall be named. In this case the geographical validity is the same for all customs procedures and operations marked. However, if the geographical validity of procedures and operations is different, the countries in which the guarantor's undertaking is valid shall be listed separately, next to the customs procedures and operations marked.