

Economic Operators' Registration and Identification (EORI) – obligation of registration

From 1 July 2009 all entities involved in activities covered by customs legislation on the European territory need to be assigned an EORI number. For all economic operators who carry out business activity in respect to international trade, this means the necessity of registration before this date.

The European Commission is currently finalizing works regarding implementation of the modernized customs community code, which will introduce in all Member States the obligation for economic operators to register in the EORI system. This system is part of the "paperless environment" for customs authorities in the EU established within the framework of the electronic customs program. This should guarantee better coordination of the international trade process both for enterprises and customs authorities.

Each Member State must designate the authority or authorities responsible for the registration process and for granting EORI numbers if the customs authority is not responsible for assigning EORI

numbers. When the system becomes operational, Member States must provide the central system managed by the European Commission with their national EORI data.

Economic operators established in the customs territory of the Community must be registered by the customs authority of the Member State in which they are established. When an economic operator is established outside the customs territory of the Community and does not have an EORI number, he shall be registered by the customs authority of the Member State where he first performs one of the activities listed in the regulations.

As a result of registration, every economic operator should receive a unique identification number. For registration purposes, numbers already used by government authorities for example for tax or statistical purposes may be also used on the condition that they match the requirements stipulated by the community regulations.

EORI numbers assigned to economic operators in Poland will be formed in accordance with the NIP number supplemented with five zeros.

As regards entities that have a REGON number, the NIP number will be supplemented with last five numbers from the fourteen-digit REGON number. According to the draft of the implementation prepared by the Customs Service Department in the Ministry of Finance, the National EORI System in Poland will be the result of an extension of the already existing.

National Base of Contractors in the Polish Customs Administration – Once the EORI number has been granted, this unique number must be used in all customs transactions and activities throughout the Community whenever an identifier is required. For customs purposes, economic operators and other persons may have only one EORI number.

Customs regulations stipulate that implementation of EORI system both in Poland and in other Member States shall apply from 1 July 2009.

If you are interested in details regarding this issue and assistance of KPMG in applying for registration in the EORI system, please do not hesitate to contact us.

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