

Practical Guide

Do not confuse the various statuses

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Warning

This guide and its contents are purely informative and subject to the general terms of use published on the [Single Window for Logistics](#) portal.

Who is this practical guide for?

This practical guide is targeted at all operators involved in international goods transactions. In managing international operations, you may be required to obtain different statuses with similar-sounding terms that could lead to some confusion.

Why obtain a particular status?

Each of the legal statuses applicable in customs, excise, VAT or air security matters gives certain advantages or special facilities. For further details, we refer you to detailed information on the web page in which each status is described.

How to be granted a status?

For the procedures of obtaining any of the statuses described in this guide, we also refer you to the details on each of the pages.

Understanding the different existing statuses

➤ Regulated agent

Regulated agent status is granted by the [Civil Aviation Directorate](#) for air safety matters.

It allows an operator who meets the criteria for obtaining the [approval](#), **to conduct control operations on air freight shipments on behalf of an air carrier company or another regulated agent**. A regulated agent may be an air carrier, an agent, a consignor or forwarder, or any other entity providing safety controls on freight or postal mail.

➤ Authorized consignee

Authorized consignee status is granted for customs matters.

This status allows an economic operator, who applies for it to the Customs and Excise Administration and meets the conditions for obtaining it, **to receive goods in transit in their premises, without having to present the goods to the competent customs office**.

⇒ See the page [Transit](#)

➤ Registered consignee

Registered consignee status is granted for excise matters.

This status allows an economic operator, who applies for it to the Customs and Excise Administration and meets the conditions for obtaining it, **to receive excise products moving under a duty suspension arrangement**, shipped from a registered consignor or an authorized warehousekeeper.

⇒ See the page [Duty-suspended or duty-paid excise arrangements](#)

➤ Temporarily registered consignee

Temporarily registered consignee status is granted for excise matters.

This status allows an economic operator, who applies for it to the Customs and Excise Administration and meets the conditions for obtaining it, **to receive, on an occasional basis (a maximum of 6 times a year), excise products moving under duty suspension** shipped from a registered consignor or an authorized warehousekeeper.

⇒ See the page [Duty-suspended or duty-paid excise arrangements](#)

➤ Authorized warehousekeeper

Authorized warehousekeeper status is granted for excise matters.

This status allows an economic operator, who applies for it to the Customs and Excise Administration and meets the conditions for obtaining it, **to produce, process, receive, hold and ship excise products moving under duty suspension.**

⇒ See the page [Duty-suspended or duty-paid excise arrangements](#)

➤ Authorized consignor

Authorized consignor status is granted for customs matters.

This status allows an economic operator, who applies for it to the Customs and Excise Administration and meets the conditions for obtaining it, **to ship goods in transit from their premises, without having to present the goods to the competent customs office.**

⇒ See the page [Transit](#)

➤ Registered consignor

Registered consignor status is granted for excise matters.

This status allows an economic operator, who applies for it to the Customs and Excise Administration and meets the conditions for obtaining it, **to ship only excise goods moving under duty suspension, following their release for free circulation,** to a registered consignor or an authorized warehousekeeper.

⇒ See the page [Duty-suspended or duty-paid excise arrangements](#)

➤ Approved exporter

Approved exporter status is granted for customs matters.

This status allows an economic operator, who applies for it to the Customs and Excise Administration and meets the conditions for obtaining it, to export goods eligible under a preferential origin agreement, **justifying the preferential origin of the goods by placing a declaration of origin on the invoice.**

⇒ See the page [certificate of preferential origin](#)

➤ Registered exporter

Registered exporter status is granted for customs matters.

It allows an economic operator, who applies for it to the Customs and Excise Administration, to be registered in the REX system (Registered Exporter system). The operator can thus export goods eligible for the GPS (Generalized Preferences System) or covered by a preferential origin agreement, **justifying the preferential origin of the goods by placing a statement on origin on the invoice.**

- ⇒ See the page [certificate of preferential origin](#) and the page of the Customs and Excise Administration on [the REX System and the registered operator status](#)

➤ Authorized operator

Authorized operator status is granted for customs and VAT matters.

This status allows an economic operator, who applies for it to the Customs and Excise Administration and meets the conditions for obtaining it, to **be authorized to implement a VAT suspensive arrangement** within an area authorized for this purpose (free zone, VAT warehouse, etc.).

- ⇒ See the page [suspensive VAT arrangements](#)

➤ Authorized Economic Operator status (AEO)

AEO status is granted for customs matters.

This status allows an economic operator, who applies for it to the Customs and Excise Administration and meets the conditions for obtaining it, to be **recognized as a trustworthy operator and benefit from certain customs facilities**: access to certain cross-border customs procedures, simplified access to certain simplified procedures, priority in the case of customs controls, etc.

- ⇒ See the page [Authorized Economic Operator](#)

➤ Customs representative

Customs representative status is granted for customs matters.

This status allows an economic operator, who applies for it to the Customs and Excise Administration and meets the conditions for obtaining it, to be authorized **to carry out the customs procedures and file the customs or excise declarations on behalf of their customers.**

- ⇒ See the page [Understand actors of the logistics chain](#)

➤ Excise representative

Excise representative status is granted for excise matters.

It allows an economic operator, who already holds an excise authorization, **to carry out procedures in excise matters and file excise declarations on behalf of their customers.**

⇒ See the page [Duty-suspended or duty-paid excise arrangements](#)

➤ Excise fiscal representative

Excise fiscal representative status is granted for excise matters.

It allows an economic operator, who already holds an excise authorization, **to carry out the excise procedures on behalf of their customers not established in Luxembourg** that perform distance sales of excise products, circulating under duty-paid arrangement, to individual customers.

⇒ See the page [Duty-suspended or duty-paid excise arrangements](#)

➤ Tax representative for VAT

Tax representative for VAT status is granted for VAT matters.

It allows an economic operator, who already possesses an authorization delivered by the Indirect Tax Authority (AED) or the Customs and Excise Administration, **to fulfill VAT obligations for their customers and declare their transactions.**

⇒ See the page [Tax representatives for VAT](#)

Summary of the different existing statuses

The table below summarizes the essential characteristics of the different statuses.

Status	Air safety	Customs	Excise	VAT	Benefit of the status
Regulated agent	X				Can conduct security control on air freight
Authorized consignee		X			Can directly receive goods in transit in their premises
Registered consignee			X		Can receive excise products under duty suspension
Temporarily registered consignee			X		Can occasionally receive excise products under duty suspension
Authorized warehousekeeper			X		Can produce, receive, process, hold and ship excise products under duty suspension
Authorized consignor		X			Can ship goods in transit directly from their premises
Registered consignor			X		Can ship only excise products under duty suspension after release for free circulation
Approved exporter		X			Can document the preferential origin of goods by placing a declaration of preferential origin on the invoice
Registered exporter		X			Can justify the preferential origin of goods by placing a statement on origin on the invoice (new REX system)
Authorized operator		X		X	Manages a suspensive VAT arrangement in their premises
Authorized Economic Operator status		X			A trustworthy operator, who can benefit from certain customs facilities
Customs representative		X			Can complete formalities and file customs declarations for its customers
Excise representative			X		Can complete obligations and formalities in excise matters for its customers
Excise fiscal representative			X		Can complete formalities in excise matters for its non-established customers
Tax representative for VAT				X	Can fulfill obligations and formalities in VAT matters for their customers