

Brussels, 13.01.2014

**TAXUD/UCC-DA/2014-1**

**Consolidated preliminary draft of the  
UNION CUSTOMS CODE DELEGATED ACT**

## **DISCLAIMER:**

### **I. Purpose of the document**

Having regard to the document TAXUD/A2/JMG(ks)(2013)3923390 of 06/12/2103 outlining the consultation of Member States and Trade Representative on the UCC related Commission acts, this document is a preliminary draft issued by DG TAXUD in order to start consultations with MS and trade to assist the Commission in preparing the Union Customs Code related delegated act (UCC-DA). It presents the current state of the preliminary draft UCC-DA following the work already done with the different stakeholders on the preliminary draft Modernised Customs Code Implementing Provisions and subsequent internal review within TAXUD.

Further to the document referred to above on the legal implementation of the UCC, this preliminary draft DA is the basis for the so-called '**final**' DA, to be supplemented later on by a '**transitional**' DA

However this document is under constant analysis regarding especially

- legal consistency
- overall structure
- unified and commonly agreed definitions
- unified and consistent numbering of the Articles
- proper references of the UCC and its empowering provisions, proper cross-references within the preliminary draft itself.

The **Annexes** will be incorporated in a separate document which will be produced at a later stage.

This document does not incorporate provisions concerning **Business Continuity Plans** to be applied in case of temporary failure of IT systems. Those provisions will be drafted at a later stage, once the processes and the provisions based on the normal use of electronic data processing techniques will be sufficiently stable.

### **II. Legal follow-up**

This document is intended to be used as a basis for further consultation and review with stakeholders.

This document may have to be updated to take into account changes that may result from various policy initiatives (e.g. Blue belt e-manifest, Air Cargo Security, etc.).

### **III. Business Process Modelling (BPM) follow-up**

The related BPM models will be aligned with this document.

#### **IV. How to read the document**

The provisional structure of the consolidated preliminary draft of the UCC-DA is based on the one of the UCC, including Chapters or Sections which do not call for any delegated act provisions.

After each Article number there is a heading showing the Union Customs Code provision to be implemented and the empowering provision for doing so. References have been also made to the current implementing provisions, if any, as well as to possible Annexes and to the adoption procedure.

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**TITLE I**  
**GENERAL PROVISIONS**

**CHAPTER 1**

*Scope of the customs legislation, mission of customs and definitions*

*Article DA-I-1-01 (110-01)*

**Definitions**

1. 'AEO' means the authorised economic operator referred to in Article 38 of the Code;
2. 'AEOc' means the holder of an authorisation as referred to in Article 38(2)(a) of the Code;
3. 'AEOs' means the holder of an authorisation as referred to in Article 38(2)(b) of the Code;
4. 'AEOf' means the holder of authorisations as referred to in Article 38(2)(a) and in Article 38(2)(b) of the Code at the same time.
5. 'agricultural policy measures' means the provisions governing export refunds or import or export licences relating to agricultural products which are covered by the Common Agricultural Policy;
6. 'applicant' means a person who applies to the customs authorities for a decision;
7. 'ATA Carnet' means the international customs document for temporary admission established by virtue of the ATA Convention or the Istanbul Convention;
8. 'ATA Convention' means the Customs Convention on the ATA carnet for the temporary admission of goods done at Brussels on 6 December 1961;
9. 'authorised weigher' means any economic operator authorised by a customs office for the purpose of weighing fresh bananas;
10. 'baggage' means all goods carried by whatever means in relation to a journey of a natural person;
11. 'carrier' means, in the context of customs status of goods, a person transporting goods for another person;
12. 'Code' means the Regulation (EC) No
13. 'Union port' means any sea port situated in the customs territory of the Union;
14. 'Convention on a common transit procedure' means the international convention of 20 May

1987, O.J. L 226, 18.8.1987;
15. 'common transit country' means any country, other than the Union that has acceded to the Convention of 20 May 1987 on a common transit procedure;
16. 'country' means either a third country or the Union as appropriate including its territorial waters;
17. 'third country' means a country or territory outside the customs territory of the Union
18. 'CPD Carnet' means the international customs document for temporary admission of means of transport established by virtue of the ATA Convention or the Istanbul Convention;
19. 'currency' means any monetary unit used as a means of settlement between monetary authorities or on the international market;
20. 'customs nomenclature' means any of the nomenclatures referred to in Article 56(2)(a) and (b) of the Code;
21. 'customs office of departure' means the customs office where the customs declaration placing goods under a transit procedure is accepted;
22. 'customs office of destination' means the customs office where the goods placed under a transit procedure and the required information must be presented in order to end the procedure;
23. 'customs office of entry' means the customs office which is competent for customs supervision at the place where the means of transport carrying the goods arrives in the customs territory of the Union from a territory outside that territory;
24. 'customs office of exit' means, in the context of the export declaration, the last customs office before the goods leave the customs territory of the Union for a destination outside that territory.
25. However: <ul style="list-style-type: none"> <li>(a) in the case of goods leaving the customs territory of the Union by pipeline and cable for electrical energy, 'customs office of exit' means the customs office of export; or</li> <li>(b) where the goods are loaded on the vessel or the aircraft on which they will leave the customs territory of the Union by air or sea, 'customs office of exit' means the customs office competent for that place;</li> </ul>
26. 'customs office of exit' means, in the context of the exit summary declaration or re-export notification, the customs office competent for the place from where the goods will leave the customs territory of the Union. <p>However where the goods are to leave the customs territory of the Union by air or sea, 'customs office of exit' means the customs office competent for the place where the goods are loaded onto the vessel or aircraft on which they will be brought to a destination outside the customs territory of the Union;</p>
27. 'customs office of export ' means the customs office designated by the customs authorities

in accordance with the customs legislation where for goods leaving the customs territory of the Union the formalities for placing them under the export procedure are to be carried out or where a re-export notification is to be lodged, where applicable;
28. 'customs office of guarantee' means the customs office where a guarantee is lodged. In cases other than an individual guarantee in the form of a cash deposit for special procedures or temporary storage the customs authorities of each Member State shall decide on the competent customs offices of guarantee..
29. 'customs office of import' means without prejudice to the provisions for special procedures, the customs office designated by the customs authorities in accordance with the customs legislation where, for goods brought into the customs territory of the Union the formalities for placing them under a customs procedure are to be carried out;
30. 'customs office of placement' means any customs office indicated in the authorisation for a special procedure as referred to in Article 211(1) of the Code, empowered to release goods to a customs procedure;
31. 'customs office of transit' means: <ul style="list-style-type: none"> <li>(a) the customs office competent for the point of exit from the customs territory of the Union when the consignment is leaving that territory in the course of a transit operation via a frontier with a territory outside the customs territory of the Union other than a common transit country, or</li> <li>(b) the customs office competent for the point of entry into the customs territory of the Union when the goods have crossed a territory outside the customs territory of the Union in the course of a transit operation;</li> </ul>
32. 'decision-taking customs authority' means the customs authority which takes the decision;
33. 'dispatch' means, in the context of trade in goods with special fiscal territories, the fact to bring goods out of a special fiscal territory to another part of the customs territory of the Union (including another special fiscal territory) or vice-versa;
34. 'electronic data-processing techniques' means: <ul style="list-style-type: none"> <li>(a) the exchange of Electronic Data Interchange (EDI) standard messages with the customs authorities;</li> <li>(b) the introduction of information required for completion of the formalities concerned into customs data-processing systems;</li> </ul>
35. 'EORI number (Economic Operators Registration and Identification number)' means an identification number, unique in the customs territory of the Union, assigned by a customs authority to an economic operator or to another person;
36. 'essential spare parts' means parts which are: <ul style="list-style-type: none"> <li>(a) components without which the proper operation of a piece of equipment, machine, apparatus or vehicle which have been put into free circulation or previously exported cannot be ensured, and</li> <li>(b) characteristic of those goods, and</li> </ul>

<p>(c) intended for their normal maintenance and to replace parts of the same kind which are damaged or have become unserviceable;</p>
<p>37. 'exporter' means</p> <ul style="list-style-type: none"> <li>(a) the person established in the customs territory of the Union who holds the contract of the sale, leasing, processing or of another similar contract of the goods to be exported with the consignee established outside the customs territory of the Union,</li> <li>(b) the holder of a special procedure where the goods are to be placed under the outward processing procedure or where the goods placed under a special procedure are to be exported or re-exported,</li> <li>(c) the private individual carrying or sending the goods of a non-commercial nature to be exported where these goods are contained in traveller's personal luggage or in the consignment sent by one private individual to another,</li> <li>(d) the person established in the customs territory of the Union who takes the decision that the goods are to be brought to a destination outside the customs territory of the Union in other cases;</li> <li>(e) in other cases than those referred to in points (a) to (d) the exporter shall be the person who brings the goods out of the customs territory of the Union.</li> </ul>
<p>38. 'ex-works price' means the price paid or to be paid for the product ready for collection at the manufacturer's premises in whose undertaking the last working or processing is carried out; this price must reflect all costs related to the manufacturing of the product (including the cost of all the materials used), minus any internal taxes which are, or may be, repaid when the product obtained is exported or re-exported.</p> <p>Where the actual price paid does not reflect all costs related to the manufacturing of the product which are actually incurred, the ex-works price means the sum of all those costs, minus any internal taxes which are, or may be, repaid when the product obtained is exported or re-exported;</p>
<p>39. 'generally accepted accounting principles' means the recognised consensus or substantial authoritative support within a country at a particular time as to which economic resources and obligations should be recorded as assets and liabilities, which changes in assets and liabilities should be recorded, how the assets and liabilities and changes in them should be measured, what information should be disclosed and how it should be disclosed, and which financial statements should be prepared;</p>
<p>40. 'goods of a non-commercial nature' means</p> <ul style="list-style-type: none"> <li>(a) in the case of goods contained in consignments sent by one private individual to another, such consignments: <ul style="list-style-type: none"> <li>(i) are of an occasional nature,</li> <li>(ii) contain goods exclusively for the personal use of the consignee or his family, which do not by their nature or quantity reflect any commercial interest and</li> <li>(iii) are sent to the consignee by the consignor free of payment of any kind;</li> </ul> </li> <li>(b) in the case of goods contained in travellers' personal luggage, they: <ul style="list-style-type: none"> <li>(i) are of an occasional nature, and</li> </ul> </li> </ul>

(ii) consist exclusively of goods for the personal use of the travellers or their families, or of goods intended as presents; the nature and quantity of such goods must not be such as might indicate that they are being imported for commercial reasons;
41. 'holder of the decision' means a person on whom a decision has legal effects;
42. 'introduction' means, in the context of trade in goods with special fiscal territories, the fact to bring goods into a special fiscal territory from another part of the customs territory of the Union (including another special fiscal territory) or vice-versa.
43. 'Istanbul Convention' means the Convention on Temporary Admission agreed at Istanbul on 26 June 1990;
44. 'monitoring customs office' means the customs office which ensures, where appropriate, that the formalities or requirements to which repayment or remission of the amount of import and export duty is subject, are fulfilled or met;
45. 'Master Reference Number' (MRN) means the registration number allocated by the competent customs authority to summary declarations, customs declarations, notifications or advice made by a person to the customs authorities using electronic data processing techniques;
46. 'normal residence' means the place where a person usually lives, that is for at least 185 days in each calendar year, because of personal and occupational ties, or, in the case of a person with no occupational ties because of personal ties which show close links between that person and the place where he is living. However, the normal residence of a person whose occupational ties are in a different place from his personal ties and who consequently lives in turn in different places situated in two or more Member States shall be regarded as being the place of his personal ties, provided that such person returns there regularly. This last condition need not be met where the person is living in a Member State in order to carry out a task of a definite duration;
47. 'period for discharge' means the time by which goods placed under a special procedure, except transit, or processed products must be placed under a subsequent customs procedure, must be destroyed, must have left the customs territory of the Union or must be assigned to their prescribed end-use. In case of outward processing the period for discharge means the period within which goods temporarily exported may be re-imported into the customs territory of the Union in the form of processed products, and placed under release for free circulation, in order to be able to benefit from total or partial relief from import duties;
48. 'piece of equipment, machine, apparatus or vehicle' means any of the goods listed in Sections XVI, XVII and XVIII of the combined nomenclature;
49. 'place of unloading' means any place where a consignment of fresh bananas can be unloaded or removed to under a customs procedure, or in the case of containerised traffic, where the container is offloaded from the ship, or aircraft, or other principal means of transport or where the container is unpacked.
50. 'postal consignment' means a postal parcel or package containing goods other than items of correspondence, conveyed under the responsibility of or by a postal operator in accordance

with the provisions of the Universal Postal Union Convention;
51. 'postal operator' means a designated operator established in and authorised by a Member State to provide the international services governed by the Universal Postal Union Convention currently in force;
52. 'prior import of processed products' in the context of the outward processing procedure means the import of processed products obtained from equivalent goods before the export of the goods they are replacing, as allowed by Article 223(2)(d) of the Code;
53. 'private individual' means natural persons other than taxable persons acting as such, i.e. within the framework of their economic activity, as defined by Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax <sup>1</sup> ;
54. 'private use' means the use other than commercial of a means of transport;
55. 'public customs warehouse type I' means a public customs warehouse where the responsibilities referred to in Article 212(1) of the Code lie with the holder of the authorisation and with the holder of the procedure;
56. 'public customs warehouse type II' means a public customs warehouse where the responsibilities referred to in Article 212(2) of the Code lie with the holder of the procedure;
57. 'similar goods' means, in the context of temporary admission, goods produced in the same country which, although not alike in all respects, have like characteristics and like component materials which enable them to perform the same functions and to be commercially interchangeable; the quality of the goods, their reputation and the existence of a trademark are among the factors to be considered in determining whether goods are similar;
58. 'single transport document' means in the context of customs status a transport document issued in a Member State covering the carriage of the goods from the point of departure in the customs territory of the Union to the point of destination in that territory under the responsibility of the carrier issuing the document;
59. 'special fiscal territory' means a part of the customs territory of the Union where the provisions of Directive 2006/112/EC or Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC <sup>2</sup> do not apply;
60. 'supervising customs office' means the customs office indicated in the authorisation to supervise the procedure; (still needs to be amended to suit eg centralised clearance)
61. 'territory' means the territory of a country including the internal waters but excluding its territorial waters or airspace;
62. 'TIR Convention' means the Customs Convention on the International Transport of Goods

<sup>1</sup> OJ No L 347, 11.12.2006, p. 1.

<sup>2</sup> OJ No L 9, 14.1.2009, p. 12.



under cover of TIR carnets;
63. 'TIR operation' means the movement of goods within the customs territory of the Union in accordance with the TIR Convention;
64. 'traveller' means any person who: <ul style="list-style-type: none"> <li>(a) enters into the customs territory of the Union temporarily and is not normally resident there, or</li> <li>(b) returns to the customs territory of the Union where he is normally resident, after having been temporarily outside this territory, or</li> <li>(c) leaves the customs territory of the Union temporarily where he is normally resident, or</li> <li>(d) leaves the customs territory of the Union after a temporary stay, without being normally resident there;</li> </ul>
65. 'value' means, in the context of origin, the customs value at the time of import of the non-originating materials used or, if this is not known and cannot be ascertained, the first ascertainable price paid for such materials in the country of processing;
66. 'waste and scrap' means: <ul style="list-style-type: none"> <li>(a) in the context of origin, goods or products which are classified as waste and scrap in accordance with the Combined Nomenclature;</li> <li>(b) in the context of inward processing, goods or products resulting from the working or processing or destruction of goods, which have no or low economic value and which cannot be used without further processing.</li> </ul>

*Article DA-I-1-02 (110-02-DA)*

**Special fiscal territories**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 1(3)	Article 2	none		DA

1. The provisions of the customs legislation, including the simplifications for which it provides, as referred to in Article 1(3) of the Code shall be laid down in Articles DA-IV-2-01 and DA-V-1-06(2). They shall also concern the following:

- (a) the consultation procedure between customs authorities in case of applications for an authorisation for centralised clearance;
- (b) movements of goods under the internal transit procedure as referred to in Article 227(2)(f) of the Code;
- (c) the route to be followed where goods are placed under the Union transit procedure.

2. With the exception of Article DA-V-1-06(2), a Member State may decide not to apply the provisions referred to in paragraph 1 in its special fiscal territories for goods:

- (a) leaving the special fiscal territory for another part of the customs territory of the Union;
- (b) entering the special fiscal territory from another part of the customs territory of the Union.

## CHAPTER 2

### *Rights and obligations of persons with regard to the customs legislation*

#### SECTION 1

#### PROVISION OF INFORMATION

#### SUBSECTION 1

#### DATA-PROCESSING TECHNIQUES AND DATA-EXCHANGE BETWEEN CUSTOMS AUTHORITIES

#### *Article DA-I-2-01 (121-I-01-DA)*

#### **Common data requirements**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 6(2)	Article 7(a)		Annex 52-01 (ex Annex 38d)	DA

1. When using electronic data processing techniques the common data requirements referred to in Article 6(2) of the Code shall be laid down:

- (a) for the exchange and storage of information required for applications and decisions, including decisions given in the form of notifications, in Annex A-DA;
- (b) for the exchange and storage of information required for declarations and notifications other than decisions, in Annex B-DA;
- (c) for the exchange and storage of information required for other cases, in Annex C-DA.

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 6(2)	Article 7(a)		Annex 52-01 (ex Annex 38d)	DA

2. Where electronic data processing techniques are not used on a permanent basis, the common data requirements referred to in Article 6(3) of the Code shall be laid down in Annex D-DA.

## SUBSECTION 2

### DATA PROTECTION

**Disclaimer:** NO DA foreseen.

## SUBSECTION 3

### REGISTRATION OF PERSONS

*Article DA-I-2-01a (121-3-01-DA)*

#### Scope of the subsection

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure

This subsection applies to the registration of economic operators and other persons with the customs authorities, as provided for in Article 9 of the Code.

Registration shall be made by the issue of an EORI number.

*Article DA-I-2-02 (121-3-01-DA)*

#### Applications to register for an EORI number

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(3)(a)	Article 7(b)	Article 4m	Annex 12-01 (ex Annex 38d)	DA

In accordance with Article 6(3)(a) of the Code Member States may allow economic operators and other persons to submit the particulars referred to in the Annex C-DA not using electronic data-processing techniques.

*Article DA-I-2-03 (121-3-02-DA)*

#### Economic operators not established in the customs territory of the Union

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure

Article 22(2)	Article 24(b)	Article 41	Annex 52-01 (ex Annexes 30A or 37)	DA
Article 9(3)	Article 10(b)	Article 41	Annex 52-01 (ex Annexes 30A or 37)	DA

1. An economic operator not established in the customs territory of the Union shall register with the customs authorities in accordance with Article 9(2) of the Code, if he performs one of the following:

- (a) he lodges in the customs territory of the Union a customs declaration other than:
  - (i) a customs declaration made in accordance with Articles DA-V-2-02 to DA-V-2-09;
  - (ii) a customs declaration for placing goods under the temporary admission procedure or a re-export declaration to discharge that procedure.
  - (iii) a customs declaration made under the Convention on a common transit procedure by an economic operator established in common transit country, if this declaration is not lodged instead of an entry summary declaration or is not used as a pre-departure declaration;
  - (iv) a customs declaration made under the Union transit procedure by an economic operator established in Andorra or in San Marino, if this declaration is not lodged instead of an entry summary declaration or is not used as a pre-departure declaration.
- (b) he lodges in the customs territory of the Union an exit or entry summary declaration;
- (c) he lodges in the customs territory of the Union a temporary storage declaration;
- (d) he applies for an authorisation pursuant to Articles 95 or 233(4) of the Code.

*Article DA-I-2-04 (121-3-02a-DA)*

### **Persons other than economic operators**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 9(3)	Article 10(b)	Article 41	Annex 52-01 (ex Annexes 30A or 37)	DA

Persons other than economic operators shall register with the customs authorities if one of the following conditions is met:

- (a) such registration is required by the legislation of a Member State;

- (b) the person engages in operations for which an EORI number must be provided pursuant to Annex 52-01.

*Article DA-I-2-04a (ex 121-3-01(1)-DA)*

### **Registration**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 9(2)	Article 7(a)	none		DA

1. The customs authorities shall issue each registered economic operator and other person with only one EORI number.
2. The EORI number shall be used in all communication with the customs authorities.

*Article DA-I-2-05 (121-3-04-DA)*

### **De-registration and Invalidation of an EORI number**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 9(4)	Article 10 (c)	none	Annex 12-01 (ex Annex 38d)	DA

1. An economic operator or other person shall be de-registered, and the EORI number therefore invalidated, in the following cases:
  - (a) upon request by the holder of the registration;
  - (b) when the holder of the registration has ceased the activities requiring the registration.

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 6(2)	Article 7(a)			DA

2. The customs authority shall record the date of de-registration and invalidation of the EORI number and shall notify the registered person of the de-registration.

*Article DA-I-2-06 (121-3-05-DA) deleted*

## **SECTION 2**

### **CUSTOMS REPRESENTATION**

**Disclaimer:** NO DA foreseen.

## SECTION 3

### DECISIONS RELATING TO THE APPLICATION OF THE CUSTOMS LEGISLATION

#### SUBSECTION 1

#### RIGHT TO BE HEARD

*Article DA-I-2-06a (124-1-01-DA)*

##### **Period for the right to be heard**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 22(6)	Article 24(f)	none		DA

1. Except where otherwise provided in this Regulation, the period referred to in the first subparagraph of Article 22(6) of the Code is set at 30 days.
2. The customs authorities may require the person concerned to express his point of view immediately where either of the following conditions is met:
  - (a) the communication of the grounds referred to in the first subparagraph of Article 22(6) of the Code is made as part of the control process;
  - (b) the intended decision pertains to the results of the control of goods for which no summary declaration, temporary storage declaration or customs declaration was lodged.

*Article DA-I-2-06b (124-1-02-DA)*

##### **Means for the communication of the grounds**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 6(3)(a)	Article 7(b)	None	-	DA

In accordance with Article 6(3)(a) of the Code, where the communication referred to in the first subparagraph of Article 22(6) of the Code is made as part of the process of verification, control or issue, it may be made in accordance with the provisions in force in the Member States concerned.

*Article DA-I-2-06c (124-1-03-DA)*

##### **Exceptions from the right to be heard**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 22(6), 2 <sup>nd</sup> subpara.	Article 24(g)	none	-	DA

The specific cases, as referred to in point (f) of the second subparagraph of Article 22(6) of the Code, where the applicant is given no opportunity to express his point of view shall be the following:

- (a) where the application for a decision, including the application for registration and assignment of an EORI number, may not be accepted;
- (b) in the case of containerised maritime traffic, where the customs authorities notify the person who lodged the entry summary declaration that the goods are not to be loaded;
- (c) where the decision concerns a notification to the applicant of a Commission decision as referred to in Article 116(3) of the Code.

## SUBSECTION 2

### PROVISIONS PERTAINING TO DECISIONS TAKEN UPON APPLICATION

#### *Article DA-I-2-07 (124-2-01)*

#### **Scope of the Subsection**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
		diverse	-	

Except where otherwise provided, this Subsection shall apply to decisions as referred to in Article 22(1) of the Code.

### I – APPLICATION FOR A DECISION

#### *Article DA-I-2-08 (124-2-03-DA)*

#### **Conditions for the acceptance of an application**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 22(2)	Article 24(b)	none	-	DA

1. An application for a decision shall be accepted provided that the following conditions are met:



- (a) where required, the applicant is registered in accordance with Article 9 of the Code;
- (b) where required, the applicant is established in the customs territory of the Union;
- (c) the application is submitted to the competent customs authority as referred to in the third subparagraph of Article 22(1) of the Code, which shall act as the decision-taking customs authority for the decision concerned;
- (d) the application does not concern a decision with the same purpose as for a previous decision, which the applicant was holder of and which was annulled or revoked because the applicant failed to fulfil an obligation imposed under that decision.

2. The prohibition referred to in paragraph (1)(e) shall apply for a period of one year from the date of annulment or revocation of the previous decision. This shall be extended to three years in the cases referred to in point (b) of Article 27(1) of the Code or where the application relates to Article 38 of the Code.

#### *Article DA-I-2-09*

### **Acceptance of the application**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 22(2)	Article 24(b)	none	-	DA

An application shall contain all the necessary particulars required by the customs authorities to allow a decision to be made, indicating which particulars shall be treated as confidential.

## **II – TAKING OF A DECISION**

#### *Article DA-I-2-10 (124-2-06-DA)*

### **Time limit**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 22(3)	Article 24(c)	none	-	DA

1. Where, after acceptance of the application, the decision-taking customs authority has found it necessary to ask for additional information from the applicant in order to reach its decision, it shall set a reasonable time limit for providing that information and the time limit for taking a decision shall be extended by that time.

2. Where the Commission notifies the customs authorities in accordance with Article 34(10) of the Code, the time period for making the decision referred to in sub-paragraph 1 of

Article 22(3) of the Code shall be extended by a period of 15 months. This period may be further extended by specific periods.

*Article DA-I-2-11 (124-2-09-DA)*

**Content of the decision**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 6(2)	Article 7(a)	None	-	DA

The decision shall contain all the necessary particulars for its application, indicating which particulars shall be treated as confidential.

*Article DA-I-2-11a (124-2-10-DA)*

**Date of effect and validity of the decision**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 22(4)&(5)	Article 24(d)&(e)	None	-	DA

1. Without prejudice to other exceptions provided in the customs legislation, the decision shall take effect from a date which is different from the date on which the applicant receives it or is deemed to have received it in the following cases:

- (a) when it is requested by the applicant and the decision will favourably affect him or her.

In this case the decision will take effect from the date requested by the applicant provided it is subsequent to the date from which it would have been applicable in accordance to Article 22(4) of the Code;

- (b) when a previous decision has been issued with a limitation of time and the exclusive aim of the current decision is to extend its validity.

In this case the decision will take effect from the day after the expiry of the period of validity of the former decision.

- (c) when the effect of the decision is conditional to the completion of certain formalities by the applicant.

In this case the decision will take effect from the day on which the applicant receives, or is deemed to have received, the notification by the competent customs authority stating that the formalities have been satisfactorily completed.

2. The decision shall not be valid without limitation of time in the following cases:

- (a) when it is requested by the applicant and the decision is favourable to him or her;
  - (b) when it is a negative decision.

### III – MANAGEMENT OF A DECISION

#### *Article DA-I-2-12 (124-2-12-DA)*

##### **Re-assessment**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 23(4)(a)	Article 24(h)		-	DA

1. A re-assessment of a decision shall be carried out by the decision-taking customs authority in the following cases:
  - (a) where there are relevant changes to the relevant Union legislation;
  - (b) where necessary, as a result of the monitoring carried out;
  - (c) where necessary, due to the information provided by the holder of the decision in accordance with Article 23(2) of the Code.
2. The result of the re-assessment shall be communicated to the holder of the decision.

#### *Article DA-I-2-13 (124-2-13-DA)*

##### **Cases of suspension of a decision**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 23(4)(b)	Article 24(h)	Article	-	DA

1. A decision shall be suspended by the decision-taking customs authority instead of being revoked or amended in accordance with Articles 23(3) or 28 of the Code where:
  - (a) that authority has sufficient grounds to suspect that that decision has to be revoked or amended but has still not all necessary elements to decide about the revocation or amendment;
  - (b) that authority considers that fulfilment of the conditions laid down for the decision or compliance with the obligations imposed under that decision may be ensured by measures to be taken by the holder of the decision;
  - (c) the holder of the decision requests such suspension because he is temporarily unable to fulfil the conditions laid down for the decision or to comply with the obligations imposed under that decision;
  - (d) the decision shall be amended by the decision-taking customs authority but such amendment cannot be made immediately.
2. In cases referred to in points (b) and (c) of paragraph 1, the holder of the decision shall notify the decision-taking customs authority of the measures he commits to take to ensure the fulfilment of the conditions or compliance with the obligations, as well as the period of time he needs to take these measures.

*Article DA-I-2-14 (124-2-13a-DA)*

**Period of suspension of a decision**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 23(4)(b)	Article 24(h)	Article	-	DA

1. The decision-taking customs authority shall determine the period of suspension as follows:

- (a) in the case referred to in point (a) of Article DA-I-2-13(1) (124-2-13-DA(1) ), the period of suspension shall correspond to the period of time needed by the decision-taking customs authority to establish whether the conditions for a revocation or an amendment are fulfilled; that period cannot exceed 30 days;

However, where the condition which may no longer be fulfilled by the holder of the decision is the one referred to in Article 39(a) of the Code, the decision shall be suspended until it is established whether the holder of the decision or one of the other persons referred to in that Article has committed serious infringement or repeated infringement;

- (b) in the cases referred to in points (b) and (c) of Article DA-I-2-13(1) (124-2-13-DA(1) ), the period of suspension shall correspond to the period of time granted to the holder of the decision to take the necessary measures, which may be extended where appropriate, plus the period of time needed by the decision-taking customs authority to establish that those measures actually ensure fulfilment of the conditions or compliance with the obligations; that second period cannot exceed 30 days;
- (c) in the case referred in point (d) of Article DA-I-2-13(1) (124-2-13-DA(1) ), the period of suspension shall correspond to the period of time needed by the decision-taking customs authority to amend the decision; that period cannot exceed 30 days.

2. Where, following the suspension of a decision, the decision-taking customs authority intends to revoke or amend that decision in accordance with Articles 23(3) or 28 of the Code, the period of suspension, as determined in accordance with paragraph 1, shall be prolonged, where appropriate until the decision on revocation or amendment takes effect.

*Article DA-I-2-15 (124-2-14-DA)*

**End of the suspension**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 23(4)(b)	Article 24(h)		-	DA

1. The suspension referred to in Articles DA-I-2-13 (124-2-13-DA) and DA-I-2-14 (124-2-13a-DA) shall end in any of the following situations:

- (a) at the expiry of the period of suspension;
  - (b) where, before the end of the period of suspension, the suspension is withdrawn by the decision-taking customs authority, as follows:
    - (i) where the decision-taking customs authority establishes that the conditions for the revocation or amendment of the decision in accordance with Articles 23(3) or 28 of the Code are not fulfilled;
    - (ii) in the cases referred to in points (b) and (c) of Article DA-I-2-13(1) (124-2-13-DA(1) ), where the holder of the decision has, to the satisfaction of the decision-taking customs authority, taken the necessary measures to ensure fulfilment of the conditions laid down for the decision or compliance with the obligations imposed under that decision;
  - (c) where the suspended decision is revoked or amended.
2. The decision-taking customs authority shall inform the holder of the decision of the end of the suspension.

*Articles DA-I-2-16 to DA-I-2-18 deleted*

### SUBSECTION 3

#### DECISIONS RELATING TO BINDING INFORMATION

*Article DA-I-2-19 (124-3-01-DA)*

#### **General provisions**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 22(3) and 23(4)	Article 24(d) and (h)	-	-	DA

For the purpose of this Subsection:

- (a) The applicant shall be registered in accordance with Article 9 of the Code;
- (b) the applicant shall be established in the customs territory of the Union;
- (c) period of time referred to in the second subparagraph of Article 22(3) of the Code may exceed 30 days where an analysis, which the decision-taking customs authority considers necessary in order to take the decision, will not be completed within that period;
- (b) Articles DA-I-2-12 (124-2-12-DA) to DA-I-2-15 (124-2-14-DA) shall not apply.

*Article DA-I-2-20 (124-3-02-DA)*

**Application for a decision relating to binding information**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 22(1), 3 <sup>rd</sup> subparagraph	Article 24(a)	Article 6	-	DA

1. By way of derogation from the third subparagraph of Article 22(1) of the Code, an application for a decision relating to binding information and any documents accompanying or supporting it shall be submitted either to the competent customs authority in the Member State in which the applicant is established, or to the competent customs authority in the Member State in which the information is to be used.

2. By submitted an application for a BTI decision, the applicant agrees that all data of the decision, including any photographs, images and brochures, with the exception of confidential information, shall be disclosed to the public via the internet site of the European Commission.

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 6(3)(a)	Article 7(b)	Article 6	-	DA

3. In accordance with Article 6(3)(a) of the Code, an application for a BOI decision shall be submitted using means other than electronic data processing techniques, in accordance with the provisions in force in the Member States concerned

*Article DA-I-2-21 (124-3-06-DA)*

**Issuing of BOI decisions**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 6(3)(a)	Article 7(b)	Article 6	Yes	DA

In accordance with Article 6(3)(a) of the Code, the customs authorities shall notify the applicant of the BOI decision using means other than electronic data processing techniques, in accordance with the provisions in force in the Member States concerned.

*Article DA-I-2-22 (124-3-12-DA)*

**Exchange of data relating to BOI decisions**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 6(2)	Articles 7(a)	Articles 8, 13	Annex 124-3-03A	DA

1. The customs authorities of the Member States shall transmit to the Commission the relevant details of the BOI decisions on a quarterly basis. This may be done using means other than electronic data processing techniques in accordance with Article 6(3)(a) of the Code.

2. The Commission shall make the details obtained in accordance with paragraph 1 available to the customs authorities of all Member States.

*Article DA-I-2-23 (124-3-14-DA)*

**Revocation of BTI decisions**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 22(4))	Article 24(d))	Article 13	-	DA

In the case of BTI decisions that are no longer compatible with guidance issued by the Commission on the interpretation of the customs nomenclature published in the C series of the Official Journal of the European Union, the customs authorities shall revoke those decisions with effect from the date of communication to the holder of the grounds on which the customs authority intends to revoke the BTI decision.

*Article DA-I-2-24 (124-3-15-DA)*

**Revocation of BOI decisions**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 34(8)(b)	Article 36	Article 13	-	DA

In the case of BOI decisions that are no longer compatible with guidance issued by the Commission on the interpretation of the rules of origin published in the C series of the Official Journal of the European Union, the customs authorities shall revoke those decisions with effect from the date of communication to the holder of the grounds on which the customs authority intends to revoke the BOI decision.

## SECTION 4

### AUTHORISED ECONOMIC OPERATOR

## SUBSECTION I

### BENEFITS

*DA-I-2-25 (Article 123-02b - DA)*

#### **Facilitations regarding exit summary declarations**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 38(2)(b)	Article 40(b)	Article 14b		DA

1. Where the particulars necessary for an exit summary declaration are not in the export declaration, or an export declaration is not required, the lodging of exit summary declarations shall not be required by AEOs or AEOf.

2. Where the export declaration or the re-export declaration is lodged by the representative of the exporter, both the exporter and the representative shall be AEOs or AEOf.

*Article DA-I-2-26 (123-02c - DA)*

#### **More favourable treatment regarding risk assessment and control**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 38(6)	Article 40(c)	Article 14b		DA

1. The more favourable treatment referred to in Article 38(6) of the Code shall apply unless the customs authorities decide otherwise in order to take into account a specific threat, or control obligations set out in other Union legislation.

2. In cases of elevated threat conditions, including following an incident requiring the closing and re-opening of the customs office of entry or of exit, and consistent with any national security requirements, customs authorities shall carry out the necessary formalities as a matter of priority.

3. Where an entry summary declaration or a customs declaration replacing it has been lodged by an AEOs or an AEOf or is available in his system as provided for in Article 127(8) of the Code, the competent customs office shall, before the arrival of the goods in the customs territory of the Union, notify him that the consignment has been selected for physical control.

That information shall be made available to the consignee and also to the carrier indicated in the entry summary declaration not being the person having lodged the entry summary declaration, provided that they are AEOs or AEOf and they are connected to the customs system. That information shall not be provided where security conditions require otherwise or where it jeopardises the controls to be carried out.



4. Where goods are to leave the customs territory of the Union, paragraph 3 shall apply *mutatis mutandis*.

5. Where an AEO lodges a temporary storage declaration, or a customs declaration in accordance with Article 171 of the Code, the competent customs office may, prior to the presentation of the goods, notify the AEO if the consignment has been selected for customs controls.

6. The necessary controls shall be carried out as a matter of priority.

If an AEO so requests, and subject to agreement with the customs authority, these controls may be carried out at a place other than the customs office competent for such controls.

*Article DA-I-2-27 deleted*

## SUBSECTION II

### APPLICATION

*Article DA-I-2-28 (123-03 - DA)*

#### **Application for an authorisation as an AEO**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 22(2)	Article 24(b)	Article 14c	Annex C	DA

1. A self-assessment questionnaire shall be completed in accordance with Annex C and shall be submitted as part of the application.

2. One single application for authorisation as an AEO shall be made by the parent company for all its permanent business establishments in the customs territory of the Union which are not separate persons as defined by Article 5(4) of the Code.

3. Where a part of the relevant records and documentation is kept in a Member State other than the Member State of the customs authority to which the application has been submitted pursuant to the third subparagraph of Article 22(1) of the Code or of Article DA-I-2-29(1) (123-04-DA(1)), this information shall be indicated in the application.

4. Where the applicant maintains a storage facility or other premises with customs related activities in a Member State other than the Member State of the customs authority to which the application has been submitted pursuant to the third subparagraph of Article 22(1) of the Code or of Article DA-I-2-29(1) (123-04-DA(1)), this information shall be indicated in the application.

*Article DA-I-2-29 (123-04- DA)*

#### **Competent customs authority**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 22(1), 3 <sup>rd</sup> subparagraph	Article 24(a)	Article 14d		DA

1. In the case referred to in Article DA-I-2-28(3) (123-03-DA(3) ), where the competent customs authority may not be determined according to the third subparagraph of Article 22(1) of the Code, the application shall be submitted to the customs authorities of the place where the applicant's general logistical management activities for the Union are conducted.

2. The applicant shall provide a readily accessible central point or nominate a contact person within the administration of the applicant, in order to make available to the customs authorities all information necessary for proving compliance with the requirements for issuing the authorisation.

*Article DA-I-2-30 (123-13 - DA)*

**Time-limit**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 22(3)	Article 24(h)	Article 14o		DA

By way of derogation from the second subparagraph of Article 22(3) of the Code, the time-limit for taking a decision may be extended by a period of 60 days.

*Article DA-I-2-31 (123-15- DA)*

**Date of effect of the authorisation as an AEO**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 22(4)	Article 24(d)	Article 14q		DA

By way of derogation from Article 22(4) of the Code, the authorisation as an AEO shall take effect on the tenth day after the decision is taken.

*Article DA-I-2-31a*

**Re-assessment of the authorisation as an AEO**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 23(4)	Article 24(h)			DA

The scope and duration of the re-assessment of an authorisation as an AEO shall depend on the number of the criteria and conditions to be examined.

However, the time-limit for the re-assessment cannot exceed the time limit for taking the decision concerned as specified in Article DA-I-2-30.

#### *Article DA-I-2-32 (123-16- DA)*

#### **Legal effects of suspension**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 23(4)(h)	Article 24(h)	Article 14s		DA

1. The suspension of an authorisation referred to in Article 38(2) or (3) of the Code shall not affect any favourable decision which has been taken without reference to any of the criteria referred to in Article 39 of the Code or on the basis of that authorisation unless the reasons for the suspension also have relevance for that favourable decision.

2. The suspension of a favourable decision shall not automatically affect the authorisation referred to in Article 38(2) or (3) of the Code.

3. In the case of authorisations referred to in Article 38(3) of the Code , where any of the provisions of Article DA-I-2-13(1) (124-2-13-DA(1) ) is in place with regard to the conditions laid down in Article 39(e) of the Code, the status of authorised economic operator shall be partially suspended for the authorisation as referred to in Article 38(2)(b) of the Code and a new authorisation as referred to in Article 38(2)(a) of the Code may be issued upon application.

4. In the case of authorisations referred to in Article 38(3) of the Code, where any of the provisions of Article DA-I-2-13(1) (124-2-13-DA(1) ) is in place with regard to the conditions laid down in Article 39(d) of the Code, the status of authorised economic operator shall be partially suspended for the authorisation as referred to in Article 38(2)(a) of the Code and a new authorisation as referred to in Article 38(2)(b) of the Code may be issued upon application.

5. In the case of an authorisation issued for an application as referred to in Article DA-I-2-28(2) (123-03-DA(3) ), the suspension applies to all permanent business establishments covered by this authorisation.

## **SECTION 5**

## **PENALTIES**

**Disclaimer:** NO DA foreseen.

## **SECTION 6**

## **APPEALS**

**Disclaimer:** NO DA foreseen.

## SECTION 7

### CONTROL OF GOODS

**Disclaimer:** NO DA foreseen.

## SECTION 8

### KEEPING OF DOCUMENTS AND OTHER INFORMATION, AND CHARGES AND COSTS

**Disclaimer:** NO DA foreseen.

## CHAPTER 3

### *Currency conversion and time-limits*

**Disclaimer:** NO DA foreseen.

## TITLE II

### FACTORS ON THE BASIS OF WHICH IMPORT OR EXPORT DUTIES AND OTHER MEASURES IN RESPECT OF TRADE IN GOODS ARE APPLIED

#### CHAPTER 1

##### *Common Customs Tariff and tariff classification of goods*

**Disclaimer:** NO DA foreseen.

#### CHAPTER 2

##### *Origin of goods*

#### SECTION 1

##### NON-PREFERENTIAL ORIGIN

##### *Article DA-II-2-01 (221-01-DA)*

##### **Goods wholly obtained in a single country**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 60(1)	Article 62	none	X	DA

Pursuant to Article 60(1) of the Code the following goods shall be considered as wholly obtained in a single country or territory:

- (a) mineral products extracted within that country;
- (b) vegetable products harvested therein;
- (c) live animals born and raised therein;
- (d) products derived from live animals raised therein;
- (e) products of hunting or fishing carried on therein;
- (f) products of sea fishing and other products taken from the sea outside a country's territorial waters by vessels registered or recorded in the country concerned and flying the flag of that country;
- (g) goods obtained or produced on board factory ships from the products referred to in point (f) originating in that country, provided that such factory ships are registered or recorded in that country and fly its flag;

- (h) products taken from the seabed or subsoil beneath the seabed outside the territorial waters provided that that country has exclusive rights to exploit that seabed or subsoil;
- (i) waste and scrap products derived from manufacturing operations and used articles, if they were collected therein and are fit only for recovery of raw materials;
- (j) goods which are produced therein exclusively from goods referred to in points (a) to (i) or from their derivatives, at any stage of production.

*Article DA-II-2-02 (221-02-DA)*

**Goods the production of which involved more than one country**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 60(2)	Article 62	Articles 35-37,39	Annex X	DA

1. Pursuant to Article 60(2) of the Code, goods shall be considered to have undergone their last, substantial, economically justified processing or working, in an undertaking equipped for that purpose, resulting in the manufacture of a new product or representing an important stage of manufacture, in the country in which the rules set out in [Annex X] for the goods in question are fulfilled.

2. Where the rules set out in [Annex X] are not fulfilled, the following residual rules shall apply in sequence:

- (a) when the good is produced from material or materials all of which originated in a single country, the country of origin of the good shall be the country in which the material or materials originated;
- (b) the country of origin of a good shall be the country where a residual rule at the chapter level is satisfied;
- (c) when a good is produced from materials of more than one country, the country of origin of the good shall be the country in which the major portion of those materials originated, as determined on the basis of the value of the materials, except where otherwise specified in a chapter note.

3. The method of applying the primary rules in [Annex X] and the residual rules in paragraph 2 is described in the introductory notes and the chapter notes in [Annex X].

*Article DA-II-2-03 (221-03-DA)*

**Minimal operations**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>

Article 60(2)	Article 62	Article 38	-	DA
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For the purpose of Article DA-II-2-02(1) (221-02-DA(1) ), the following shall in any event not be considered as last substantial transformation conferring origin:

- (a) operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, removal of damaged parts and like operations) or facilitating shipment or transport;
- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching, washing, cutting up;
- (c) changes of packing and breaking-up and assembly of consignments; simple placing in bags, cases, boxes, fixing on cards or boards, etc., and all other simple packing operations;
- (d) putting up of goods in sets or ensembles or putting up for sale;
- (e) affixing of marks, labels or other like distinguishing signs on products or their packaging;
- (f) simple assembly of parts of products to constitute a complete product;
- (g) disassembly or change of use;
- (h) a combination of two or more operations specified in points (a) to (g).

However, such operations shall not preclude conferring origin on a good if origin is conferred as a result of other operations.

*Article DA-II-2-04 (221-04-DA)*

**Accessories, spare parts or tools**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 60	Article 62	Articles 41, 46	-	DA

1. Accessories, spare parts or tools, delivered with any piece of equipment, machine, apparatus or vehicle, which form part of its standard equipment shall be deemed to have the same origin as that piece of equipment, machine, apparatus or vehicle.

2. Essential spare parts for use with any piece of equipment, machine, apparatus or vehicle previously released for free circulation in the Union shall be deemed to have the same origin as that piece of equipment, machine, apparatus or vehicle if the incorporation of the said essential spare parts at the production stage would not have changed its origin.

*Article DA-II-2-05 (221-05-DA)*

**Neutral elements and packing**

UCC implemented	UCC empowering	Current IP provision	Annex	Adoption
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provision	provision			procedure
Article 60	Article 62	none	Annex X	DA

1. In order to determine whether a good originates in a country, the origin of the power and fuel, plant and equipment, including safety equipment, or machines and tools used to obtain a good or the materials used in its manufacture which do not remain in the good or form part of the good shall not be taken into account.

2. Where, under General rule 5 for the interpretation of the Harmonized System, packing materials and specially shaped or fitted packaging containers are included with the product for classification purposes, they shall be disregarded for the purpose of determining origin, except where the rule in [Annex X] for the goods concerned is based on an added value percentage.

*Article DA-II-2-06 (221-06-DA)*

### **Form of presentation of the proof of origin**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(3)(a)	Article 7(b)	none	-	DA

In accordance with Article 6(3)(a) of the Code, proofs of origin referred to in Article 61(2) of the Code shall be made by any means other than electronic data-processing techniques.

## **SECTION 2**

### **PREFERENTIAL ORIGIN**

#### **SUBSECTION 1**

#### **PROCEDURES TO FACILITATE THE ISSUE OR MAKING OUT OF PROOFS OF ORIGIN**

*Article DA-II-2-07 (222-05-DA)*

### **Information Certificates INF 4**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(3)(a)	Article 7(b)	none	-	DA

As an exception to the obligation laid down in the first sub-paragraph of Article 6(1) of the Code, an application for the Information Certificate INF 4 shall be submitted and the Information Certificate INF 4 shall be issued using the form shown in Annex [X].

*Article DA-II-2-08 (222-08-DA)*

**Approved exporter authorisation**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 6(3)(a)	Article 7(b)	none	-	DA

As an exception to the obligation laid down in the first sub-paragraph of Article 6(1) of the Code the application shall be submitted and the authorisation issued in the form defined by the competent customs authorities.

**SUBSECTION 2**

**RULES OF ORIGIN APPLICABLE WITHIN THE FRAMEWORK OF THE EU'S  
GENERALIZED SYSTEM OF PREFERENCES (GSP)**

**I - GENERAL PROVISIONS**

*Article DA-II-2-09 (222-2-01-DA)*

**Scope**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64((3)	Article 65	Article 66	-	DA

This Subsection, Subsection 2A and Subsection 2B lay down the rules concerning the definition of the concept of 'originating products', the procedures and the methods of administrative cooperation related thereto, for the purposes of the application of the scheme of generalised tariff preferences (GSP) granted by the Union by Regulation (EU) No 978/2012 of the European Parliament and of the Council<sup>3</sup> to developing countries ('the scheme').

*Article DA-II-2-10 (222-2-02-DA)*

**Definitions**

<b>UCC implemented</b>	<b>UCC empowering</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption</b>
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<sup>3</sup> Regulation (EU) No 978/2012 of the European Parliament and of the Council of 25 October 2012 applying a scheme of generalised tariff preferences and repealing Council Regulation (EC) No 732/2008 (OJ L 303, 31.10.2012, p. 1).

provision	provision			procedure
Article 64(3)	Article 65	Article 67	-	DA

1. For the purposes of this Subsection, Subsection 2A and Subsection 2B the following definitions shall apply:

- (a) 'beneficiary country' means a country or territory as defined in Article 2 (d) of Regulation (EC) No 978/2012;
- (b) 'manufacture' means any kind of working or processing including assembly;
- (c) 'material' means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (d) 'product' means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (e) 'goods' means both materials and products;
- (f) 'bilateral cumulation' means a system that allows products which according to this Regulation originate in the Union, to be considered as originating materials in a beneficiary country when they are further processed or incorporated into a product in that beneficiary country;
- (g) 'cumulation with Norway, Switzerland or Turkey' means a system that allows products which originate in Norway, Switzerland or Turkey to be considered as originating materials in a beneficiary country when they are further processed or incorporated into a product in that beneficiary country and imported into the Union;
- (h) 'regional cumulation' means a system whereby products which according to this Regulation originate in a country which is a member of a regional group are considered as materials originating in another country of the same regional group (or a country of another regional group where cumulation between groups is possible) when further processed or incorporated in a product manufactured there;
- (i) 'extended cumulation' means a system, conditional upon the granting by the Commission, on a request lodged by a beneficiary country and whereby certain materials, originating in a country with which the Union has a free-trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade (GATT) in force, are considered to be materials originating in the beneficiary country concerned when further processed or incorporated in a product manufactured in that country;
- (j) 'fungible materials' means materials that are of the same kind and commercial quality, with the same technical and physical characteristics, and which cannot be distinguished from one another once they are incorporated into the finished product;
- (k) 'regional group' means a group of countries between which regional cumulation applies;
- (l) 'customs value' means the value as determined in accordance with the 1994 Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on Customs Valuation);

(m) 'value of materials' in the list in Annex [X] means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the beneficiary country. Where the value of the originating materials used needs to be established, this point shall be applied *mutatis mutandis*;

(n) 'ex-works price' means the price paid for the product ex-works to the manufacturer in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used and all other costs related to its production, minus any internal taxes which are, or may be, repaid when the product obtained is exported.

Where the actual price paid does not reflect all costs related to the manufacturing of the product which are actually incurred in the beneficiary country, the ex-works price means the sum of all those costs, minus any internal taxes which are, or may be, repaid when the product obtained is exported;

(o) 'maximum content of non-originating materials' means the maximum content of non-originating materials which is permitted in order to consider a manufacture as working or processing sufficient to confer originating status on the product. It may be expressed as a percentage of the ex-works price of the product or as a percentage of the net weight of these materials used falling under a specified group of chapters, chapter, heading or sub-heading;

(p) 'net weight' means the weight of the goods themselves without packing materials and packing containers of any kind;

(q) 'chapters', 'headings' and 'sub-headings' mean the chapters, the headings and sub-headings (four- or six-digit codes) used in the nomenclature which makes up the Harmonized System with the changes pursuant to the Recommendation of 26 June 2004 of the Customs Cooperation Council;

(r) 'classified' refers to the classification of a product or material under a particular heading or sub-heading of the Harmonized System;

(s) 'consignment' means products which are either:

(i) sent simultaneously from one exporter to one consignee; or

(ii) covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such document, by a single invoice;

(t) 'exporter' means a person exporting the goods to the Union or to a beneficiary country who is able to prove the origin of the goods, whether or not he is the manufacturer and whether or not he himself carries out the export formalities;

(u) 'registered exporter' means an exporter who is registered with the competent authorities of the beneficiary country concerned for the purpose of making out statements on origin for the purpose of exporting under the scheme;

(v) 'statement on origin' means a statement made out by the exporter indicating that the products covered by it comply with the rules of origin of the scheme, for the purpose of allowing either the person declaring the goods for release for free circulation in the Union to claim the benefit of preferential tariff treatment or the economic operator in a beneficiary country importing materials for

further processing in the context of cumulation rules to prove the originating status of such goods.

2 For the purpose of paragraph 1(a), where reference is made to a 'beneficiary country', the term shall also cover and cannot exceed the limits of the territorial sea of that country or territory within the meaning of the United Nations Convention on the Law of the Sea (Montego Bay Convention, 10 December 1982).

3. For the purpose of point (n) of paragraph 1, where the last working or processing has been subcontracted to a manufacturer, the term 'manufacturer' referred to in the first subparagraph of point (n) of paragraph 1 may refer to the enterprise that has employed the subcontractor.

*Article DA-II-2-11 (222-2-03-DA)*

**Obligation of beneficiary countries to provide administrative cooperation**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 68	-	DA

1. In order to ensure the proper application of the scheme beneficiary countries shall undertake:

- (a) to put in place and to maintain the necessary administrative structures and systems required for the implementation and management in that country of the rules and procedures laid down in this Subsection, including where appropriate the arrangements necessary for the application of cumulation;
- (b) that their competent authorities will cooperate with the Commission and the customs authorities of the Member States.

2. The cooperation referred to in point (b) of paragraph 1 shall consist of:

- (a) providing all necessary support in the event of a request by the Commission for the monitoring by it of the proper management of the scheme in the country concerned, including verification visits on the spot by the Commission or the customs authorities of the Member States;
- (b) without prejudice to Articles DA-II-2-48 (222-2-41 DA) and DA-II-2-49 (222-2-42 DA), verifying the originating status of products and the compliance with the other conditions laid down in this Subsection, including visits on the spot, where requested by the Commission or the customs authorities of the Member States in the context of origin investigations.

3. The beneficiary countries shall submit to the Commission the undertaking referred to in paragraph 1.

*Article DA-II-2-12 (222-2-04-DA)*

**Registered exporter database: Notifications to the Commission**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 69	-	DA

1. Beneficiary countries shall notify the Commission of the names and addresses of the authorities situated in their territory which are:

- (a) part of the governmental authorities of the country concerned, or act under the authority of the government, and empowered to register exporters and to withdraw them from the record of registered exporters;
- (b) part of the governmental authorities of the country concerned and empowered to support the Commission and the customs authorities of the Member States through the administrative co-operation as provided for in this Subsection.

2. Beneficiary countries shall inform the Commission immediately of any changes to the information notified under paragraph 1.

3. The Commission shall establish an electronic data-base of registered exporters on the basis of the information supplied by the governmental authorities of beneficiary countries and the customs authorities of Member States.

Only the Commission shall have access to the data-base and the data contained therein. The authorities referred to in the first sub-paragraph shall ensure that data communicated to the Commission are kept up to date, and are complete and accurate.

The data processed in the data-base referred to in the first sub-paragraph shall be disclosed to the public via the internet, with the exception of the confidential information contained in boxes 2 and 3 of the application to become a registered exporter referred to in Article DA-II-2-36 (222-2-29 DA).

Personal data processed in the data-base referred to in the first sub-paragraph and by Member States pursuant to this Subsection shall be transferred or made available to third countries or international organisations only in accordance with Article 9 of Regulation (EC) No 45/2001.

4. This Regulation shall in no way affect the level of protection of individuals with regard to the processing of personal data under the provisions of Union and national law and, in particular, does not alter either the obligations of Member States relating to their processing of personal data under Directive 95/46/EC or the obligations of the Union institutions and bodies relating to their processing of personal data under Regulation (EC) No 45/2001 when fulfilling their responsibilities.

Identification and registration data of exporters, constituted by the set of data listed in points 1, 3 (relating to description of activities), 4 and 5 of Annex [X] shall be published by the Commission on the internet only if exporters have freely given prior specific and informed written consent.

Exporters shall be provided with the information laid down in Article 11 of Regulation (EC) No 45/2001.

The rights of persons with regard to their registration data listed in Annex [X] and processed in national systems shall be exercised in accordance with the law of the Member State which stored their personal data implementing Directive 95/46/EC.

The rights of persons with regard to the processing of personal data in the central data-base referred to in paragraph 3 shall be exercised in accordance with Regulation (EC) No 45/2001.

The national supervisory data protection authorities and the European Data Protection Supervisor, each acting within the scope of their respective competences, shall cooperate actively and ensure coordinated supervision of the database referred to in paragraph 3.

*Article DA-II-2-13 (222-2-05-DA)*

**Registered exporter database: Publicity measures and effect of fulfilment of foreseen conditions by beneficiary countries**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 70	-	DA

1. The Commission will publish in the *Official Journal of the European Union* (C series) the list of beneficiary countries and the date on which they are considered to meet the conditions referred to in Articles DA-II-2-11 (222-2-03 DA) and DA-II-2-12 (222-2-04 DA). The Commission will update this list when a new beneficiary country fulfils the same conditions and when a beneficiary country no longer fulfils the conditions.

2. Products originating within the meaning of this Subsection in a beneficiary country shall benefit, on release for free circulation in the Union, from the scheme only on condition that they were exported from a beneficiary country on or after the date specified in the list referred to in paragraph 1.

3. The beneficiary country shall be considered to comply with Articles DA-II-2-11 (222-2-03 DA) and DA-II-2-12 (222-2-04 DA) on the date on which it has submitted the undertaking referred to in Article DA-II-2-11(1) (222-2-03(1) DA) and made the notification referred to in Article DA-II-2-12(1) (222-2-04 (1) DA).

*Article DA-II-2-14 (222-2-06-DA)*

**Temporary withdrawal of preferences**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 71	-	DA

1. Failure by the competent authorities of a beneficiary country to comply with Articles DA-II-2-11(1) (222-2-03(1) DA), DA-II-2-12(2) (222-2-04(2) DA), DA-II-2-35 (222-2-28 DA), DA-II-2-36 (222-2-29 DA), DA-II-2-37 (222-2-30 DA) or DA-II-2-48 (222-2-41 DA) or systematic failure to comply with Article DA-II-2-49 (222-2-42 DA) may entail temporary withdrawal of preferences under the scheme for that country, in accordance with Article 21 of Regulation (EU) No 978/2012.

2. For the purpose of this Subsection, where a country or territory has been removed from the list of beneficiary countries referred to in Article DA-II-2-13(1) (222-2-05(1) DA), the obligations laid down in Articles DA-II-2-11 (222-2-03 DA), DA-II-2-32(b) (222-2-24(b)

DA), DA-II-2-48(1)(a) (222-2-41(1)(a) DA), DA-II-2-48(3) (222-2-41(3) DA) and DA-II-2-50(1)(b) (222-2-43 (1)(b) DA) shall continue to apply to that country or territory for a period of three years from the date of its removal from that list.

## II - DEFINITION OF THE CONCEPT OF ORIGINATING PRODUCTS

### *Article DA-II-2-15 (222-2-07-DA)*

#### **General principles**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 72	-	DA

The following products shall be considered as originating in a beneficiary country:

- (a) products wholly obtained in that country within the meaning of Article DA-II-2-18 (222-2-10 DA);
- (b) products obtained in that country incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing within the meaning of Article DA-II-2-19 (222-2-11 DA).

### *Article DA-II-2-16 (222-2-08-DA)*

#### **Principle of territoriality**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 73	-	DA

1. The conditions set out in this Subsection for acquiring originating status shall be fulfilled in the beneficiary country concerned.

2. If originating products exported from the beneficiary country to another country are returned, they shall be considered as non-originating unless it can be demonstrated to the satisfaction of the competent authorities that the following conditions are fulfilled:

- (a) the products returned are the same as those which were exported, and
- (b) they have not undergone any operations beyond that necessary to preserve them in good condition while in that country or while being exported.

### *Article DA-II-2-17 (222-2-09-DA)*

#### **Non-manipulation**



<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 74	-	DA

1. The products declared for release for free circulation in the Union shall be the same products as exported from the beneficiary country in which they are considered to originate. They shall not have been altered, transformed in any way or subjected to operations other than operations to preserve them in good condition, prior to being declared for release for free circulation. Storage of products or consignments and splitting of consignments may take place where carried out under the responsibility of the exporter or a subsequent holder of the goods and the products remain under customs supervision in the country of storage.

2. Compliance with paragraph 1 shall be considered as satisfied unless the customs authorities have reason to believe the contrary; in such cases, the customs authorities may request the declarant to provide evidence of compliance, which may be given by any means, including contractual transport documents such as bills of lading or factual or concrete evidence based on marking or numbering of packages or any evidence related to the goods themselves.

3. Paragraphs 1 and 2 shall apply *mutatis mutandis* when cumulation under Articles DA-II-2-27 (222-2-19 DA), DA-II-2-28 (222-2-20 DA), DA-II-2-29 (222-2-21 DA) or DA-II-2-30 (222-2-22 DA) applies.

*Article DA-II-2-18 (222-2-10-DA)*

**Wholly obtained products**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 75	-	DA

1. The following shall be considered as wholly obtained in a beneficiary country:
  - (a) mineral products extracted from its soil or from its seabed;
  - (b) plants and vegetable products grown or harvested there;
  - (c) live animals born and raised there;
  - (d) products from live animals raised there;
  - (e) products from slaughtered animals born and raised there;
  - (f) products obtained by hunting or fishing conducted there;
  - (g) products of aquaculture where the fish, crustaceans and molluscs are born and raised there;
  - (h) products of sea fishing and other products taken from the sea outside any territorial sea by its vessels;
  - (i) products made on board its factory ships exclusively from the products referred to in point (h);
  - (j) used articles collected there that are fit only for the recovery of raw materials;

- (k) waste and scrap resulting from manufacturing operations conducted there;
  - (l) products extracted from the seabed or below the seabed which is situated outside any territorial sea but where it has exclusive exploitation rights;
  - (m) goods produced there exclusively from products specified in points (a) to (l).
2. The terms 'its vessels' and 'its factory ships' in paragraph 1(h) and (i) shall apply only to vessels and factory ships which meet each of the following requirements:
- (a) they are registered in the beneficiary country or in a Member State;
  - (b) they sail under the flag of the beneficiary country or of a Member State;
  - (c) they meet one of the following conditions:
    - (i) they are at least 50% owned by nationals of the beneficiary country or of Member States, or
    - (ii) they are owned by companies:
      - which have their head office and their main place of business in the beneficiary country or in Member States, and
      - which are at least 50% owned by the beneficiary country or Member States or public entities or nationals of the beneficiary country or Member States.
3. The conditions of paragraph 2 may each be fulfilled in Member States or in different beneficiary countries insofar as all the beneficiary countries involved benefit from regional cumulation in accordance with Article DA-II-2-29(1) and (5) (222-2-21(1) and (5) DA). In this case, the products shall be deemed to have the origin of the beneficiary country under which flag the vessel or factory ship sails in accordance with point (b) of paragraph 2.
- The first sub-paragraph shall apply only provided that the conditions laid down in Article DA-II-2-29(2)(a), (c) and (d) (222-2-21(2)(a), (c) and (d) DA) have been fulfilled.

*Article DA-II-2-19 (222-2-11-DA)*

**Sufficiently worked or processed products**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 76	ex Annex 13a	DA

1. Without prejudice to Articles DA-II-2-21 (222-2-13 DA) and DA-II-2-22 (222-2-14 DA), products which are not wholly obtained in the beneficiary country concerned within the meaning of Article DA-II-2-18 (222-2-10 DA) shall be considered to originate there, provided that the conditions laid down in the list in Annex [X] for the goods concerned are fulfilled.
2. If a product which has acquired originating status in a country in accordance with paragraph 1 is further processed in that country and used as a material in the manufacture of another product, no account shall be taken of the non-originating materials which may have been used in its manufacture.

*Article DA-II-2-20 (222-2-12-DA)*

**Averages**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 77	-	DA

1. The determination of whether the requirements of Article DA-II-2-19(1) (222-2-11(1) DA) are met, shall be carried out for each product.

However, where the relevant rule is based on compliance with a maximum content of non-originating materials, in order to take into account fluctuations in costs and currency rates, the value of the non-originating materials may be calculated on an average basis as set out in paragraph 2.

2. In the case referred to in the second sub-paragraph of paragraph 1, an average ex-works price of the product and average value of non-originating materials used shall be calculated respectively on the basis of the sum of the ex-works prices charged for all sales of the products carried out during the preceding fiscal year and the sum of the value of all the non-originating materials used in the manufacture of the products over the preceding fiscal year as defined in the country of export, or, where figures for a complete fiscal year are not available, a shorter period which should not be less than three months.

3. Exporters having opted for calculations on an average basis shall consistently apply such a method during the year following the fiscal year of reference, or, where appropriate, during the year following the shorter period used as a reference. They may cease to apply such a method where during a given fiscal year, or a shorter representative period of no less than three months, they record that the fluctuations in costs or currency rates which justified the use of such a method have ceased.

4. The averages referred to in paragraph 2 shall be used as the ex-works price and the value of non-originating materials respectively, for the purpose of establishing compliance with the maximum content of non-originating materials.

*Article DA-II-2-21 (222-2-13-DA)*

**Insufficient working or processing**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 78	-	DA

1. Without prejudice to paragraph 3, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article DA-II-2-19 (222-2-11 DA) are satisfied:

- (a) preserving operations to ensure that the products remain in good condition during transport and storage;
- (b) breaking-up and assembly of packages;

- (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
- (d) ironing or pressing of textiles and textile articles;
- (e) simple painting and polishing operations;
- (f) husking and partial or total milling of rice; polishing and glazing of cereals and rice;
- (g) operations to colour or flavour sugar or form sugar lumps; partial or total milling of crystal sugar;
- (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
- (i) sharpening, simple grinding or simple cutting;
- (j) sifting, screening, sorting, classifying, grading, matching (including the making-up of sets of articles);
- (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (m) simple mixing of products, whether or not of different kinds; mixing of sugar with any material;
- (n) simple addition of water or dilution or dehydration or denaturation of products;
- (o) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (p) a combination of two or more of the operations specified in points (a) to (o);
- (q) slaughter of animals.

2. For the purposes of paragraph 1, operations shall be considered simple when neither special skills nor machines, apparatus or tools especially produced or installed for those operations are required for their performance.

3. All the operations carried out in a beneficiary country on a given product shall be taken into account when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

*Article DA-II-2-22 (222-2-14-DA)*

**General tolerance**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 79	Annex 13a	DA

1. By way of derogation from Article DA-II-2-19 (222-2-11 DA) and subject to paragraphs 2 and 3 of this Article, non-originating materials which, according to the conditions set out in the list in Annex [X] are not to be used in the manufacture of a given

product may nevertheless be used, provided that their total value or net weight assessed for the product does not exceed:

- (a) 15% of the weight of the product for products falling within Chapters 2 and 4 to 24 of the Harmonized System, other than processed fishery products of Chapter 16;
- (b) 15% of the ex-works price of the product for other products, except for products falling within Chapters 50 to 63 of the Harmonized System, for which the tolerances mentioned in Notes 6 and 7 of Part I of Annex [X], shall apply.

2. Paragraph 1 shall not allow exceed any of the percentages for the maximum content of non-originating materials as specified in the rules laid down in the list in Annex [X].

3. Paragraphs 1 and 2 shall not apply to products wholly obtained in a beneficiary country within the meaning of Article DA-II-2-18 (222-2-10 DA). However, without prejudice to Articles DA-II-2-21 (222-2-13 DA) and DA-II-2-23(2) (222-2-15(2) DA), the tolerance provided for in those paragraphs shall nevertheless apply to the sum of all the materials which are used in the manufacture of a product and for which the rule laid down in the list in Annex [X] for that product requires that such materials be wholly obtained.

*Article DA-II-2-23 (222-2-15-DA)*

**Unit of qualification**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 80	-	DA

1. The unit of qualification for the application of the provisions of this Subsection shall be the particular product which is considered as the basic unit when determining classification using the Harmonized System.

2. When a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each individual item shall be taken into account when applying the provisions of this Subsection.

3. Where, under General Interpretative rule 5 of the Harmonized System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

*Article DA-II-2-24 (222-2-16-DA)*

**Accessories, spare parts and tools**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 81	-	DA

Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle which are part of the normal equipment and included in the ex-works price thereof, shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

*Article DA-II-2-25 (222-2-17-DA)*

**Sets**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 82	-	DA

Sets, as defined in General Interpretative rule 3 of the Harmonized System, shall be regarded as originating when all the component products are originating products.

When a set is composed of originating and non-originating products, the set as a whole shall however be regarded as originating, provided that the value of the non-originating products does not exceed 15% of the ex-works price of the set.

*Article DA-II-2-26 (222-2-18-DA)*

**Neutral elements**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 83	-	DA

In order to determine whether a product is an originating product, no account shall be taken of the origin of the following which might be used in its manufacture:

- (a) energy and fuel;
- (b) plant and equipment;
- (c) machines and tools;
- (d) any other goods which do not enter, and which are not intended to enter, into the final composition of the product.

**III - CUMULATION**

*Article DA-II-2-27 (222-2-19-DA)*

**Bilateral cumulation**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
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Article 64(3)	Article 65	Article 84	-	DA
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Bilateral cumulation shall allow products originating in the Union to be considered as materials originating in a beneficiary country when incorporated into a product manufactured in that country, provided that the working or processing carried out there goes beyond the operations described in Article DA-II-2-21(1) (222-2-13(1) DA).

*Article DA-II-2-28 (222-2-20-DA)*

### **Cumulation with Norway, Switzerland and Turkey**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 85	-	DA

1. In so far as Norway, Switzerland and Turkey grant generalised tariff preferences to products originating in the beneficiary countries and apply a definition of the concept of origin corresponding to that set out in this Subsection, cumulation with Norway, Switzerland or Turkey shall allow products originating in these countries to be considered as materials originating in a beneficiary country provided that the working or processing carried out there goes beyond the operations described in Article DA-II-2-21(1) (222-2-13(1) DA).
2. Paragraph 1 shall apply on condition that Norway, Switzerland and Turkey grant, by reciprocity, the same treatment to products originating in beneficiary countries which incorporate materials originating in the Union.
3. Paragraph 1 shall not apply to products falling within Chapters 1 to 24 of the Harmonized System.
4. The Commission will publish in the *Official Journal of the European Union* (C series) the date on which the conditions laid down in paragraphs 1 and 2 are fulfilled.

*Article DA-II-2-29 (222-2-21-DA)*

### **Regional cumulation**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 86	ex Annex 13b ex Annex 16	DA

1. Regional cumulation shall apply to the following four separate regional groups:
  - (a) Group I: Brunei, Cambodia, Indonesia, Laos, Malaysia, Myanmar/Burma, Philippines, Thailand, Vietnam;
  - (b) Group II: Bolivia, Colombia, Costa Rica, Ecuador, El Salvador, Guatemala, Honduras, Nicaragua, Panama, Peru, Venezuela;

- (c) Group III: Bangladesh, Bhutan, India, Maldives, Nepal, Pakistan, Sri Lanka;
- (d) Group IV: Argentina, Brazil, Paraguay and Uruguay.

2. Regional cumulation between countries within the same group shall apply only where the following conditions are fulfilled:

- (a) the countries involved in the cumulation are, at the time of exportation of the product to the Union:
  - (i) beneficiary countries as long as the registered exporter system has not yet been implemented in those countries;
  - (ii) beneficiary countries as included in the list referred to in Article DA-II-2-13 (222-2-05(1) DA) where the registered exporter system has been implemented in those countries;
- (b) for the purpose of regional cumulation between the countries of a regional group the rules of origin laid down in this Subsection apply;
- (c) the countries of the regional group have undertaken:
  - (i) to comply or ensure compliance with this Subsection, and
  - (ii) to provide the administrative cooperation necessary to ensure the correct implementation of this Subsection both with regard to the Union and between themselves;
- (d) the undertakings referred to in point (c) have been notified to the Commission by the Secretariat of the regional group concerned or another competent joint body representing all the members of the group in question.

For the purposes of point (b), where the qualifying operation laid down in Part II of Annex [X] is not the same for all countries involved in cumulation, the origin of products exported from one country to another country of the regional group for the purpose of regional cumulation shall be determined on the basis of the rule which would apply if the products were being exported to the Union.

Where countries in a regional group have already complied with points (c) and (d) of the first subparagraph before 1 January 2011, a new undertaking shall not be required.

3. The materials listed in Annex [X] shall be excluded from the regional cumulation provided for in paragraph 2 in the case where:

- (a) the tariff preference applicable in the Union is not the same for all the countries involved in the cumulation; and
- (b) the materials concerned would benefit, through cumulation, from a tariff treatment more favourable than the one they would benefit from if directly exported to the Union.

4. Regional cumulation between beneficiary countries in the same regional group shall apply only under the condition that the working or processing carried out in the beneficiary country where the materials are further processed or incorporated goes beyond the operations



described in Article DA-II-2-21(1) (222-2-13(1) DA) and, in the case of textile products, also beyond the operations set out in Annex [X].

Where the condition laid down in the first subparagraph is not fulfilled, the products shall have as country of origin the country of the regional group which accounts for the highest share of the value of the materials used originating in countries of the regional group.

Where the country of origin is determined pursuant to the second sub-paragraph, that country shall be stated as country of origin on the proof of origin made out by the exporter of the product to the Union, or, until the application of the registered exporter system, issued by the authorities of the beneficiary country of exportation.

5. At the request of the authorities of a Group I or Group III beneficiary country, regional cumulation between countries of those groups may be granted by the Commission, provided that the Commission is satisfied that each of the following conditions is met:

- (a) the conditions laid down in paragraph 2(a) and (b) are met, and
- (b) the countries to be involved in such regional cumulation have undertaken and jointly notified to the Commission their undertaking:
  - (i) to comply or ensure compliance with this Subsection, and
  - (ii) to provide the administrative cooperation necessary to ensure the correct implementation of this Subsection both with regard to the Union and between themselves.

The request referred to in the first sub-paragraph shall be supported with evidence that the conditions laid down in that sub-paragraph are met. It shall be addressed to the Commission. The Commission will decide on the request taking into account all the elements related to the cumulation deemed relevant, including the materials to be cumulated.

6. Where products manufactured in a beneficiary country of Group I or Group III using materials originating in a country belonging to the other group are to be exported to the Union, the origin of those products shall be determined as follows:

- (a) materials originating in a country of one regional group shall be considered as materials originating in a country of the other regional group when incorporated in a product obtained there, provided that the working or processing carried out in the latter beneficiary country goes beyond the operations described in Article DA-II-2-21(1) (222-2-13(1) DA) and, in the case of textile products, also beyond the operations set out in Annex [X];
- (b) where the condition laid down in point (a) is not fulfilled, the products shall have as country of origin the country participating in the cumulation which accounts for the highest share of the value of the materials used originating in countries participating in the cumulation.

Where the country of origin is determined pursuant to point (b) of the first sub-paragraph, that country shall be stated as country of origin on the proof of origin made out by the exporter of the product to the Union or, until the application of the registered exporter system, issued by the authorities of the beneficiary country of exportation.

7. The Commission will publish in the *Official Journal of the European Union* (C series) the date on which the cumulation between countries of Group I and Group III provided for in paragraph 5 takes effect, the countries involved in that cumulation and, where appropriate, the list of materials in relation to which the cumulation applies.

*Article DA-II-2-30 (222-2-22-DA)*

**Extended cumulation**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 86	-	DA

1. At the request of any beneficiary country's authorities, extended cumulation between a beneficiary country and a country with which the Union has a free-trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade (GATT) in force, may be granted by the Commission, provided that each of the following conditions is met:

- (a) the countries involved in the cumulation have undertaken to comply or ensure compliance with this Subsection and to provide the administrative co-operation necessary to ensure the correct implementation of this Subsection both with regard to the Union and also between themselves;
- (b) the undertaking referred to in point (a) has been notified to the Commission by the beneficiary country concerned.

The request referred to in the first sub-paragraph shall contain a list of the materials concerned by the cumulation and shall be supported with evidence that the conditions laid down in points (a) and (b) of the first sub-paragraph are met. It shall be addressed to the Commission. Where the materials concerned change, another request shall be submitted.

Materials falling within Chapters 1 to 24 of the Harmonized System shall be excluded from extended cumulation.

2. In cases of extended cumulation referred to in paragraph 1, the origin of the materials used and the documentary proof of origin applicable shall be determined in accordance with the rules laid down in the relevant free-trade agreement. The origin of the products to be exported to the Union shall be determined in accordance with the rules of origin laid down in this Subsection.

In order for the obtained product to acquire originating status, it shall not be necessary that the materials originating in a country with which the Union has a free-trade agreement and used in a beneficiary country in the manufacture of the product to be exported to the Union have undergone sufficient working or processing, provided that the working or processing carried out in the beneficiary country concerned goes beyond the operations described in Article DA-II-2-21(1) (222-2-13(1) DA).

3. The Commission will publish in the *Official Journal of the European Union* (C series) the date on which the extended cumulation takes effect, the countries involved in that cumulation and the list of materials in relation to which the cumulation applies.

*Article DA-II-2-31 (222-2-23-DA)*

**Application of bilateral cumulation or cumulation with Norway, Switzerland and Turkey in combination with regional cumulation**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 87	-	DA

Where bilateral cumulation or cumulation with Norway, Switzerland or Turkey is used in combination with regional cumulation, the product obtained shall acquire the origin of one of the countries of the regional group concerned, determined in accordance with the first and the second sub-paragraphs of Article DA-II-2-29(4) (222-2-21 (4) DA).

*Article DA-II-2-32 (222-2-24-DA)*

**General provisions and rules of origin applicable for the purpose of bilateral and regional cumulation**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 88 (1)	-	DA

Articles DA-II-2-09 (222-2-01-DA) to DA-II-2-26 (222-2-18-DA) concerning the general provisions and the provisions concerning the definition of the concept of originating products shall apply *mutatis mutandis* to:

- (a) exports from the Union to a beneficiary country for the purposes of bilateral cumulation;
- (b) exports from one beneficiary country to another for the purposes of regional cumulation as provided for in Article DA-II-2-29(1) and (5) (222-2-21(1) and (5) DA), without prejudice to the second subparagraph of Article DA-II-2-29(2)(b) (222-2-21(2)(b) DA).

*Article DA-II-2-33 (222-2-25-DA)*

**Accounting segregation of Union exporters' stocks of materials**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 88 (2)-(5)	-	DA

1. If originating and non-originating fungible materials are used in the working or processing of a product, the customs authorities of the Member States may, at the written request of economic operators, authorise the management of materials in the Union using the accounting segregation method for the purpose of subsequent export to a beneficiary country within the framework of bilateral cumulation, without keeping the materials on separate stocks.

2. The customs authorities of the Member States may make the granting of authorisation referred to in paragraph 1 subject to any conditions they deem appropriate.

The authorisation shall be granted only if by use of the method referred to in paragraph 1 it can be ensured that, at any time, the number of products obtained which could be considered as 'originating in the Union' is the same as the number that would have been obtained by using a method of physical segregation of the stocks.

If authorised, the method shall be applied and the application thereof shall be recorded on the basis of the general accounting principles applicable in the Union.

3. The beneficiary of the method referred to in paragraph 1 shall make out or, until the application of the registered exporter system, apply for proofs of origin for the quantity of products which may be considered as originating in the Union. At the request of the customs authorities of the Member States, the beneficiary shall provide a statement of how the quantities have been managed.

4. The customs authorities of the Member States shall monitor the use made of the authorisation referred to in paragraph 1.

They may withdraw the authorisation in the following cases:

- (a) the beneficiary makes improper use of the authorisation in any manner whatsoever, or
- (b) the beneficiary fails to fulfil any of the other conditions laid down in this Subsection or Subsection 2A.

## V – PROCEDURES AT EXPORT IN THE BENEFICIARY COUNTRY

*Article DA-II-2-34 (222-2-27-DA)*

### **Obligation for exporters to be registered and waiver thereof**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 90	-	DA

The scheme shall apply in the following cases:

- (a) in cases of goods satisfying the requirements of this Subsection exported by a registered exporter within the meaning of Article DA-II-2-36 (222-2-29 DA);
- (b) in cases of any consignment of one or more packages containing originating products exported by any exporter, where the total value of the originating products consigned does not exceed EUR 6 000.

*Article DA-II-2-35 (222-2-28-DA)*

### **Electronic record of registered exporters**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 91	-	DA

1. The competent authorities of the beneficiary country shall establish and keep up to date at all times an electronic record of registered exporters located in that country. The record shall be immediately updated where an exporter is withdrawn from the register in accordance with Article DA-II-2-37(2) (222-2-30(2) DA).

2. The record shall contain the following information:

- (a) name and full address of the place where Registered Exporter is established/resides, including the identifier of the country or territory (ISO alpha 2 country code);
- (b) number of Registered Exporter;
- (c) products intended to be exported under the scheme (indicative list of Harmonized System chapters or headings as considered appropriate by the applicant);
- (d) dates as from and until when the exporter is/was registered;
- (e) the reason for withdrawal (registered exporter's request / withdrawal by competent authorities). This data shall only be available to competent authorities.

3. The competent authorities of the beneficiary countries shall notify the Commission of the national numbering system used for designating registered exporters. The number shall begin with ISO alpha 2 country code.

*Article DA-II-2-36 (222-2-29-DA)*

### **Application to become a registered exporter**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 92	ex Annex 13c	DA

To be registered, exporters shall lodge an application with the competent authorities of the beneficiary country referred to in Article DA-II-2-12(1)(a) (222-2-04(1)(a) ), using the form a model of which is set out in Annex [X]. By the completion of the form exporters give consent to the storage of the information provided in the database of the Commission and to the publication of non-confidential data on the internet.

The application shall be accepted by the competent authorities only if it is complete.

*Article DA-II-2-37 (222-2-30-DA)*

### **Withdrawal from the record of registered exporters**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 93	-	DA

1. Registered exporters who no longer meet the conditions for exporting any goods under the scheme, or no longer intend to export such goods, shall inform the competent authorities in the beneficiary country who shall immediately remove them from the record of registered exporters kept in that beneficiary country.

2. Without prejudice to the system of penalties and sanctions applicable in the beneficiary country, where registered exporters intentionally or negligently draw up, or cause to be drawn up, a statement on origin or any supporting document which contains incorrect information which leads to irregularly or fraudulently obtaining the benefit of preferential tariff treatment, the beneficiary country's competent authorities shall withdraw the exporter from the record of registered exporters kept by the beneficiary country concerned.

3. Without prejudice to the possible impact of irregularities found on pending verifications, withdrawal from the record of registered exporters shall take effect for the future, i.e. in respect of statements made out after the date of withdrawal.

4. Exporters who have been removed from the record of registered exporters by the competent authorities in accordance with paragraph 2 may only be re-introduced into the record of registered exporters once they have proved to the competent authorities in the beneficiary country that they remedied the situation which led to their withdrawal.

*Article DA-II-2-38 (222-2-31-DA)*

**Obligations of registered exporters**

<b>CC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 94	-	DA

1. Exporters, registered or not, shall comply with the following obligations:

- (a) they shall maintain appropriate commercial accounting records for production and supply of goods qualifying for preferential treatment;
- (b) they shall keep available all evidence relating to the material used in the manufacture;
- (c) they shall keep all customs documentation relating to the material used in the manufacture;
- (d) they shall keep for at least three years from the end of the year in which the statement on origin was made out, or more if required by national law, records of the following:
  - (i) the statements on origin they made out, and
  - (ii) their originating and non-originating materials, production and stock accounts.

The records referred to in point (d) of the first sub-paragraph may be electronic but shall allow the materials used in the manufacture of the exported products to be traced and their originating status to be confirmed.

2. The obligations provided for in paragraph 1 shall also apply to suppliers who provide exporters with suppliers' declarations certifying the originating status of the goods they supply.

*Article DA-II-2-39 (222-2-32-DA)*

**Statement on origin**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 95	ex Annex 13d	DA

1. A statement on origin shall be made out by the exporter when the products to which it relates are exported, if the goods concerned can be considered as originating in the beneficiary country concerned or another beneficiary country in accordance with the second sub-paragraph of Article DA-II-2-29(4) (222-2-21(4) DA) or with point (b) of the first sub-paragraph of Article DA-II-2-29(6) (222-2-21(6) DA).

2. By derogation from paragraph 1, a statement on origin may exceptionally be made out after exportation ('retrospective statement') on condition that it is presented in the Member State of declaration for release for free circulation no longer than two years after the export.

3. The statement on origin shall be provided by the exporter to its customer in the Union and shall contain the particulars specified in Annex [X]. A statement on origin shall be made out in English, French or Spanish.

It may be made out on any commercial document allowing to identify the exporter concerned and the goods involved.

4. When cumulation under Articles DA-II-2-27 (222-2-19 DA) or DA-II-2-29 (222-2-21 DA) applies, the exporter of a product in the manufacture of which materials originating in a party with which cumulation is permitted are used shall rely on the statement on origin provided by its supplier. In these cases, the statement on origin made out by the exporter shall, as the case may be, contain the indication 'EU cumulation', 'regional cumulation', 'Cumul UE', 'Cumul regional' or 'Acumulación UE', 'Acumulación regional'.

5. When cumulation under Article DA-II-2-28 (222-2-20 DA) applies, the exporter of a product in the manufacture of which materials originating in a party with which cumulation is permitted are used shall rely on the proof of origin provided by its supplier and issued in accordance with the provisions of the GSP rules of origin of Norway, Switzerland or Turkey, as the case may be. In this case, the statement on origin made out by the exporter shall contain the indication 'Norway cumulation', 'Switzerland cumulation', 'Turkey cumulation', 'Cumul Norvège', 'Cumul Suisse', 'Cumul Turquie' or 'Acumulación Noruega', 'Acumulación Suiza', 'Acumulación Turquía'.

6. When extended cumulation under Article DA-II-2-30 (222-2-22 DA) applies, the exporter of a product in the manufacture of which materials originating in a party with which extended cumulation is permitted are used shall rely on the proof of origin provided by its

supplier and issued in accordance with the provisions of the relevant free-trade agreement between the Union and the party concerned.

In this case, the statement on origin made out by the exporter shall contain the indication ‘extended cumulation with country x’, ‘cumul étendu avec le pays x’ or ‘Acumulación ampliada con el país x’.

*Article DA-II-2-40 (222-2-33-DA)*

**Validity of statement on origin**

<b>MCC implemented provision</b>	<b>MCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 96	-	DA

1. A statement on origin shall be made out for each consignment.
2. A statement on origin shall be valid for twelve months from the date of its making out by the exporter.
3. A single statement on origin may cover several consignments if the goods meet the following conditions:
  - (a) they are dismantled or non-assembled products within the meaning of General Interpretative rule 2(a) of the Harmonized System,
  - (b) they are falling within Section XVI or XVII or heading 7308 or 9406 of the Harmonized System, and
  - (c) they are intended to be imported by instalments.

**VI – PROCEDURES AT RELEASE FOR FREE CIRCULATION IN THE UNION**

*Article DA-II-2-41 (222-2-34-DA)*

**General principles and precautions to be taken**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 97	ex Annex 13d	DA

1. The customs declaration for release for free circulation shall make reference to the statement on origin. The statement on origin shall be kept at the disposal of the customs authorities, which may request its submission for the verification of the declaration. Those authorities may also require a translation of the statement into the official language, or one of the official languages, of the Member State concerned.
2. Where the application of the scheme is requested by the declarant, without a statement on origin being in its possession at the time of the acceptance of the customs declaration for



release for free circulation, that declaration shall be considered as being a simplified declaration within the meaning of Article 166 of the Code and treated accordingly.

3. Before declaring goods for release for free circulation, the declarant shall take due care that the goods comply with the rules in this Subsection by, in particular, checking the following:

- (a) in the data-base referred to in Article DA-II-2-12(3) (222-2-04(3) DA) that the exporter is registered to make statements on origin, except where the total value of the originating products consigned does not exceed EUR 6 000;
- (b) that the statement on origin is made out in accordance with Annex [X].

*Article DA-II-2-42 (222-2-35-DA)*

**Exemptions from the obligation to provide a statement on origin**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 97a	-	DA

1. The following products shall be exempted from the obligation to make out and produce a statement on origin:

- (a) products sent as small packages from private persons to private persons, the total value of which does not exceed EUR 500;
- (b) products forming part of travellers' personal luggage, the total value of which does not exceed EUR 1 200.

2. The products referred to in paragraph 1 shall meet the following conditions:

- (a) they are not imported by way of trade;
- (b) they have been declared as meeting the conditions for benefiting from the scheme;
- (c) there is no doubt as to the veracity of the declaration referred to in point (b).

3. For the purposes of point (a) of paragraph 2, imports shall not be considered as imports by way of trade if all the following conditions are met:

- (a) the imports are occasional;
- (b) the imports consist solely of products for the personal use of the recipients or travellers or their families;
- (c) it is evident from the nature and quantity of the products that no commercial purpose is in view.

*Article DA-II-2-43 (222-2-36-DA)*

**Discrepancies and formal errors; Belated presentation of statements on origin**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 64(3)	Article 65	Article 97b	-	

1. The discovery of slight discrepancies between the particulars included in a statement on origin and those mentioned in the documents submitted to the customs authorities for the purpose of carrying out the formalities for importing the products shall not *ipso facto* render the statement on origin null and void if it is duly established that the document does correspond to the products concerned.

2. Obvious formal errors such as typing errors on a statement on origin shall not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in that document.

3. Statements on origin which are submitted to the customs authorities of the importing country after the period of validity mentioned in Article DA-II-2-40 (222-2-33 DA) may be accepted for the purpose of applying the tariff preferences, where failure to submit these documents by the final date set is due to exceptional circumstances. In other cases of belated presentation, the customs authorities of the importing country may accept the statements on origin where the products have been presented to customs before the said final date.

*Article DA-II-2-44 (222-2-37-DA)*

### Importation by instalments

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 64(3)	Article 65	Article 97c	-	DA

1. The procedure referred to in Article DA-II-2-40(3) (222-2-33(3) DA) shall apply for a period determined by the customs authorities of the Member States.

2. The customs authorities of the Member States of importation supervising the successive releases for free circulation shall verify that the successive consignments are part of the dismantled or non-assembled products for which the statement on origin has been made out.

*Article DA-II-2-45 (222-2-38-DA)*

### Replacement statements on origin

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 64(3)	Article 65	Article 97d	-	DA

1. Where products have not yet been released for free circulation, a statement on origin may be replaced by one or more replacement statements on origin, made out by the holder of

the goods, for the purpose of sending all or some of the products elsewhere within the customs territory of the Union or, where applicable, to Norway, Switzerland or Turkey. For being entitled to make out replacement statements on origin, holders of the goods need not be registered exporters themselves.

2. Where a statement on origin is replaced, the original statement on origin shall indicate the following:

- (a) the particulars of the replacement statement(s) on origin;
- (b) the names and addresses of the consignor;
- (c) the consignee(s) in the Union.

The original statement on origin shall be marked as "Replaced", "Remplacée" or "Sustituida", as the case may be.

3. On the replacement statement on origin the following shall be indicated:

- (a) all particulars of the re-consigned products;
- (b) the date on which the original statement on origin was made out;
- (c) all the necessary mentions as specified under annex [X];
- (d) the name and address of the consignor of the products in the Union;
- (e) the name and address of the consignee in the Union, Norway, Switzerland or Turkey;
- (f) the date and place of the replacement.

The person making out the replacement statement on origin may attach a copy of the initial statement on origin to the replacement statement on origin.

4. Paragraphs 1, 2 and 3 shall apply *mutatis mutandis* to statements replacing statements on origin that are themselves replacement statements on origin. Paragraphs 1, 2 and 3 shall apply *mutatis mutandis* to replacement statements made out by consignors of the products in Norway, Switzerland or Turkey.

5. In the case of products which benefit from the tariff preferences under a derogation granted in accordance with the provisions of Article 64(6) of the Code (222-2-26 DA) the replacement provided for in this Article shall apply only when such products are intended for the Union. Where the product concerned has acquired originating status through regional cumulation, a replacement statement on origin may only be made out for sending products to Norway, Switzerland or Turkey where these countries apply the same regional cumulation rules as the Union.

6. Paragraphs 1, 2 and 3 shall apply *mutatis mutandis* to statements replacing statements on origin further to the splitting of a consignment carried out in accordance with Article DA-II-2-17 (222-2-09 DA).

*Article DA-II-2-46 (222-2-39-DA)*

### **Suspension of the application of the preference**

UCC implemented	UCC empowering	Current IP provision	Annex	Adoption
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provision	provision			procedure
Article 64(3)	Article 65	Article 97e	-	DA

1. The customs authorities may, where they have doubts with regard to the originating status of the products request the declarant to produce, within a reasonable time period which they shall specify, any available evidence for the purpose of verifying the accuracy of the indication on origin of the declaration or the compliance with the conditions under Article DA-II-2-17 (222-2-09 DA).

2. The customs authorities may suspend the application of the preferential tariff measure for the duration of the verification procedure laid down in Article DA-II-2-49 (222-2-42 DA) where:

- (a) the information provided by the declarant is not sufficient to confirm the originating status of the products or the compliance with the conditions laid down in Article DA-II-2-16 (222-2-08 DA) or Article DA-II-2-17 (222-2-09 DA);
- (b) the declarant does not reply within the time period allowed for provision of the information referred to in paragraph 1.

3. While awaiting either the information requested from the declarant, referred to in paragraph 1, or the results of the verification procedure, referred to in paragraph 2, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

*Article DA-II-2-47 (222-2-40-DA)*

### **Refusal of entitlement to the scheme**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 64(3)	Article 65	Article 97f	-	DA

1. The customs authorities of the Member State of importation shall refuse entitlement to the scheme, without being obliged to request any additional evidence or send a request for verification to the beneficiary country where:

- (a) the goods are not the same as those mentioned in the statement on origin;
- (b) the declarant fails to submit a statement on origin for the products concerned, where such a statement is required;
- (c) without prejudice to point (b) of Article DA-II-2-34 (222-2-27 DA) and to Article DA-II-2-45(1) (222-2-38(1) DA), the statement on origin in possession of the declarant has not been made out by an exporter registered in the beneficiary country;
- (d) the statement on origin is not made out in accordance with Annex [X];
- (e) the conditions of Article DA-II-2-17 (222-2-09 DA) are not met.

2. The customs authorities of the Member State of importation shall refuse entitlement to the scheme, following a request for verification within the meaning of Article DA-II-2-49 (222-2-42 DA) addressed to the competent authorities of the beneficiary country, where the customs authorities of the Member State of importation:

- (a) have received a reply according to which the exporter was not entitled to make out the statement on origin;
- (b) have received a reply according to which the products concerned are not originating in a beneficiary country or the conditions of Article DA-II-2-16 (222-2-08 DA) were not met;
- (c) had reasonable doubt as to the validity of the statement on origin or the accuracy of the information provided by the declarant regarding the true origin of the products in question when they made the request for verification, and either of the following conditions are met:
  - (i) they have received no reply within the time period permitted in accordance with Article DA-II-2-49 (222-2-42 DA), or
  - (ii) they have received a reply not providing adequate answers to the questions raised in the request.

## VII – CONTROL OF ORIGIN

### *Article DA-II-2-48 (222-2-41-DA)*

#### **Obligations relating to the control of origin**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 97g	-	DA

1. For the purpose of ensuring compliance with the rules concerning the originating status of products, the competent authorities of the beneficiary country shall carry out:

- (a) verifications of the originating status of products at the request of the customs authorities of the Member States;
- (b) regular controls on exporters on their own initiative.

To the extent that Norway, Switzerland and Turkey have concluded an agreement with the Union stating that they shall provide each other with the necessary support in matters of administrative cooperation, the first sub-paragraph shall apply *mutatis mutandis* to requests sent to the authorities of Norway, Switzerland and Turkey for the verification of replacement statements on origin made out on their territory, with a view to requesting these authorities to further liaise with the competent authorities in the beneficiary country.

Extended cumulation shall only be permitted under Article DA-II-2-30 (222-2-22 DA), if a country with which the Union has a free-trade agreement in force has agreed to provide the beneficiary country with its support in matters of administrative cooperation in the same way as it would provide such support to the customs authorities of the Member States in accordance with the relevant provisions of the free-trade agreement concerned.

2. The controls referred to in point (b) of paragraph 1 shall ensure the continued compliance of exporters with their obligations. They shall be carried out at intervals determined on the basis of appropriate risk analysis criteria. For that purpose, the competent authorities of the beneficiary countries shall require exporters to provide copies or a list of the statements on origin they have made out.

3. The competent authorities of the beneficiary countries shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts and, where appropriate, those of producers supplying him, including at the premises, or any other check considered appropriate.

*Article DA-II-2-49 (222-2-42-DA)*

**Verification of statements on origin**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 97h	-	DA

1. Subsequent verifications of statements on origin shall be carried out at random or whenever the customs authorities of the Member States have reasonable doubts as to their authenticity, the originating status of the products concerned or the fulfilment of other requirements of this Subsection.

Where the customs authorities of a Member State request the cooperation of the competent authorities of a beneficiary country to carry out a verification of the validity of statements on origin, the originating status of products, or of both, it shall, where appropriate, indicate on its request the reasons why it has reasonable doubts on the validity of the statement on origin or the originating status of the products.

A copy of the statement on origin and any additional information or documents suggesting that the information given on that statement is incorrect may be forwarded in support of the request for verification.

The requesting Member State shall set a six-month initial deadline to communicate the results of the verification, starting from the date of the verification request, with the exception of requests sent to Norway, Switzerland or Turkey for the purpose of verifying replacement statements on origin made out in their territories on the basis of a statement on origin made out in a beneficiary country, for which this deadline shall be extended to eight months.

2. If in cases of reasonable doubt there is no reply within the period specified in paragraph 1 or if the reply does not contain sufficient information to determine the real origin of the products, a second communication shall be sent to the competent authorities. This communication shall set a further deadline of not more than six months.

## VIII – OTHER PROVISIONS

### *Article DA-II-2-50 (222-2-43-DA)*

#### **Application of procedural requirements to exports from the Union and for the purpose of regional cumulation. Union's registered exporters**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 97i	ex Annex 13c	DA

1. Articles DA-II-2-34 (222-2-27-DA) to DA-II-2-47 (222-2-40-DA), DA-II-2-49 (222-2-42-DA) and DA-II-2-55 (222-2-48-DA) concerning the making out, use and subsequent verification of proofs of origin shall apply *mutatis mutandis* to:

- (a) exports from the Union to a beneficiary country for the purpose of bilateral cumulation;
- (b) exports from one beneficiary country to another for the purpose of regional cumulation as provided for in Article DA-II-2-29 (222-2-21 DA).

2. Union exporters shall be considered by the customs authority of a Member State at the exporter's request as a registered exporter for the purposes of the scheme where the exporter fulfils the following conditions:

- (a) the exporter has an EORI number in accordance with Article DA-I-2-04a;
- (b) the exporter has the status of 'approved exporter' under a preferential arrangement;
- (c) the exporter provides in its request addressed to the customs authority of the Member State the following data set out in the form a model of which appears at Annex [X]:
  - (i) the details set out in boxes 1 and 4;
  - (ii) the undertaking set out in box 5.

### *Article DA-II-2-51 (222-2-44-DA)*

#### **Ceuta and Melilla**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 97j	-	DA

1. Articles DA-II-2-09 (222-2-01-DA) to DA-II-2-33 (222-2-25-DA) concerning the general provisions and the provisions concerning the definition of the concept of originating products and cumulation shall apply *mutatis mutandis* in determining whether products may be regarded as originating in a beneficiary country when exported to Ceuta or Melilla or as

originating in Ceuta and Melilla when exported to a beneficiary country for the purposes of bilateral cumulation.

2. Articles DA-II-2-34 (222-2-27-DA) to DA-II-2-49 (222-2-42-DA) concerning making out, use and subsequent verification of proofs of origin shall apply *mutatis mutandis* to products exported from a beneficiary country to Ceuta or Melilla and to products exported from Ceuta and Melilla to a beneficiary country for the purposes of bilateral cumulation.

3. The Spanish customs authorities shall be responsible for the application of Articles DA-II-2-09 (222-2-01-DA) to DA-II-2-49 (222-2-42-DA) in Ceuta and Melilla.

4. For the purposes mentioned in paragraphs 1 and 2, Ceuta and Melilla shall be regarded as a single territory.

## SUBSECTION 2A

### PROCEDURES AND METHODS OF ADMINISTRATIVE COOPERATION APPLICABLE UNTIL THE APPLICATION OF THE REGISTERED EXPORTER SYSTEM

#### I - GENERAL PRINCIPLES

*Article DA-II-2-52 (222-2-45-DA)*

#### **Procedures and methods of administrative cooperation applicable until the application of the registered exporter system**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 97k	ex Annexes 17-18	DA

1. Every beneficiary country shall comply or ensure compliance with:
  - (a) the rules on the origin of the products being exported, laid down in Subsection 2;
  - (b) the rules for completion and issue of certificates of origin Form A, a specimen of which is set out in Annex [X];
  - (c) the provisions for the use of invoice declarations, a specimen of which is set out in Annex [X];
  - (d) the provisions concerning methods of administrative cooperation referred to in Article DA-II-2-60 (222-2-53 DA);
  - (e) the provisions concerning granting of derogations referred to in Article 64(6) of the Code (222-2-26 DA).
2. The competent authorities of the beneficiary countries shall cooperate with the Commission or the Member States by, in particular:
  - (a) providing all necessary support in the event of a request by the Commission for the monitoring by it of the proper management of the scheme in the country



concerned, including verification visits on the spot by the Commission or the customs authorities of the Member States;

- (b) without prejudice to Articles DA-II-2-60 (222-2-53 DA) and DA-II-2-61 (222-2-54 DA), verifying the originating status of products and the compliance with the other conditions laid down in this Subsection, including visits on the spot, where requested by the Commission or the customs authorities of the Member States in the context of origin investigations.

3. Where, in a beneficiary country, a competent authority for issuing certificates of origin Form A is designated, documentary proofs of origin are verified, and certificates of origin Form A for exports to the Union are issued, that beneficiary country shall be considered to have accepted the conditions laid down in paragraph 1.

4. When a country or territory is admitted or readmitted as a beneficiary country in respect of products referred to in Regulation (EU) No 978/2012, goods originating in that country or territory shall benefit from the generalised system of preferences on condition that they were exported from the beneficiary country or territory on or after the date referred to in Article DA-II-2-60 (222-2-53 DA).

5. A proof of origin shall be valid for ten months from the date of issue in the exporting country and shall be submitted within the said period to the customs authorities of the importing country.

6. For the purposes of Articles DA-II-2-53 (222-2-46-DA), DA-II-2-54 (222-2-47-DA), DA-II-2-55 (222-2-48-DA), DA-II-2-56 (222-2-49-DA), DA-II-2-57 (222-2-50-DA), DA-II-2-58 (222-2-51-DA) and DA-II-2-59 (222-2-52-DA), where a country or territory has been removed from the list of beneficiary countries referred to in Article DA-II-2-60(2) (222-2-53(2) DA), the obligations laid down in Articles DA-II-2-52(2) (222-2-45(2) DA), DA-II-2-53(5) (222-2-46(5) DA), DA-II-2-61(3), (4), (6) and (7) (222-2-54(3), (4), (6) and (7) DA) and DA-II-2-62(1) (222-2-55(1) DA) shall continue to apply to that country or territory for a period of three years from the date of its removal from that list.

7. The obligations referred to in paragraph 6 shall apply to Singapore for a period of three years starting from 1 January 2014.

## II – PROCEDURES AT EXPORT IN THE BENEFICIARY COUNTRY

### *Article DA-II-2-53 (222-2-46-DA)*

#### **Procedure for the issue of a certificate of origin Form A**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 97I	ex Annex 17	DA

1. Certificates of origin Form A, a model of which is set out in Annex [X], shall be issued on written application from the exporter or its authorised representative, together with any other appropriate supporting documents proving that the products to be exported qualify for the issue of a certificate of origin Form A.

2. The certificate shall be made available to the exporter as soon as the export has taken place or is ensured. However, a certificate of origin Form A may exceptionally be issued after exportation of the products to which it relates, in any of the following cases:

- (a) where it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances;
- (b) where it is demonstrated to the satisfaction of the competent governmental authorities that a certificate of origin Form A was issued but was not accepted at importation for technical reasons, or
- (c) where a certificate of origin Form A was issued for a consignment which has been split in a country of storage other than those to which Article DA-II-2-57 (222-2-50 DA) applies.

3. The competent governmental authorities may issue a certificate retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding export file and that a certificate of origin Form A satisfying the provisions of this Subsection was not issued when the products in question were exported. Box 4 of certificates of origin Form A issued retrospectively must contain the endorsement 'Issued retrospectively' or 'Délivré à posteriori'.

4. In the event of theft, loss or destruction of a certificate of origin Form A, the exporter may apply, to the competent governmental authorities which issued it, for a duplicate to be made out on the basis of the export documents in their possession. Box 4 of a duplicate Form A issued in this way must be endorsed with the word 'Duplicate' or 'Duplicata', together with the date of issue and the serial number of the original certificate. The duplicate takes effect from the date of the original.

5. For the purposes of verifying whether the product for which a certificate of origin Form A is requested complies with the relevant rules of origin, the competent governmental authorities shall be entitled to call for any documentary evidence or to carry out any check which they consider appropriate.

6. Completion of box 2 of the certificate of origin Form A shall be optional. Box 12 shall bear the mention 'Union' or the name of one of the Member States. The date of issue of the certificate of origin Form A shall be indicated in box 11. The signature to be entered in that box, which is reserved for the competent governmental authorities issuing the certificate, as well as the signature of the exporter's authorised signatory to be entered in box 12, shall be handwritten.

*Article DA-II-2-54 (222-2-47-DA)*

**Conditions for making out an invoice declaration**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 97m	ex Annexes 17,18	DA

1. The invoice declaration may be made out by any exporter operating in a beneficiary country for any consignment consisting of one or more packages containing originating

products whose total value does not exceed EUR 6 000, and provided that the administrative cooperation referred to in Article DA-II-2-52(2) (222-2-45(2) DA) applies to this procedure.

2. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs or other competent governmental authorities of the exporting country, all appropriate documents proving the originating status of the products concerned.

3. An invoice declaration shall be made out by the exporter in either French or English by typing, stamping or printing on the invoice, the delivery note or any other commercial document, the declaration, the text of which appears in Annex [X]. If the declaration is handwritten, it shall be written in ink in printed characters. Invoice declarations shall bear the original signature of the exporter in manuscript.

4. The use of an invoice declaration shall be subject to the following conditions:

- (a) one invoice declaration shall be made out for each consignment;
- (b) if the goods contained in the consignment have already been subject to verification in the exporting country by reference to the definition of 'originating products', the exporter may refer to that verification in the invoice declaration.

5. When cumulation under Articles DA-II-2-27 ( 222-2-19 DA), DA-II-2-28 (222-2-20 DA), DA-II-2-29 (222-2-21 DA) or DA-II-2-30 (222-2-22 DA) applies, the competent governmental authorities of the beneficiary country called on to issue a certificate of origin Form A for products in the manufacture of which materials originating in a party with which cumulation is permitted are used shall rely on the following:

- (a) in the case of bilateral cumulation, on the proof of origin provided by the exporter's supplier and issued in accordance with the provisions of Article DA-II-2-63 (222-2-56-DA);
- (b) in the case of cumulation with Norway, Switzerland or Turkey, on the proof of origin provided by the exporter's supplier and issued in accordance with the GSP rules of origin of Norway, Switzerland or Turkey, as the case may be;
- (c) in the case of regional cumulation, on the proof of origin provided by the exporter's supplier, namely a certificate of origin Form A, a model of which appears at Annex [X] or, as the case may be, an invoice declaration, the text of which appears in Annex [X];
- (d) in the case of extended cumulation, on the proof of origin provided by the exporter's supplier and issued in accordance with the provisions of the relevant free-trade agreement between the Union and the country concerned.

In the cases referred to in points (a), (b), (c) and (d) of the first sub-paragraph, Box 4 of certificate of origin Form A shall, as the case may be, contain the indication 'EU cumulation', 'Norway cumulation', 'Switzerland cumulation', 'Turkey cumulation', 'regional cumulation', 'extended cumulation with country x' or 'Cumul UE', 'Cumul Norvège', 'Cumul Suisse', 'Cumul Turquie', 'cumul régional', 'cumul étendu avec le pays x'.

### III – PROCEDURES AT RELEASE FOR FREE CIRCULATION IN THE UNION

#### *Article DA-II-2-55 (222-2-48-DA)*

##### **Submission of proof of origin and belated presentation thereof**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 97n	-	DA

1. Certificates of origin Form A or invoice declarations shall be submitted to the customs authorities of the Member States of importation in accordance with the procedures concerning the customs declaration.
2. Proofs of origin which are submitted to the customs authorities of the importing country after the period of validity mentioned in Article DA-II-2-52(5) (222-2-45 (5) DA) may be accepted for the purpose of applying the tariff preferences, where failure to submit these documents by the final date set is due to exceptional circumstances. In other cases of belated presentation, the customs authorities of the importing country may accept the proofs of origin where the products have been presented to customs before the said final date.

#### *Article DA-II-2-56 (222-2-49-DA)*

##### **Importation by instalments**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 97o	-	DA

1. Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing Member State, dismantled or non-assembled products within the meaning of General rule 2(a) for the interpretation of the Harmonized System and falling within Section XVI or XVII or heading 7308 or 9406 of the Harmonized System are imported by instalments, a single proof of origin for such products may be submitted to the customs authorities on importation of the first instalment.
2. At the request of the importer and having regard to the conditions laid down by the customs authorities of the importing Member State, a single proof of origin may be submitted to the customs authorities at the importation of the first consignment when the goods:
  - (a) are imported within the framework of frequent and continuous trade flows of a significant commercial value;
  - (b) are the subject of the same contract of sale, the parties of this contract established in the exporting country or in the Member State(s);
  - (c) are classified in the same code (eight digits) of the Combined Nomenclature;

- (d) come exclusively from the same exporter, are destined for the same importer, and are made the subject of entry formalities at the same customs office of the same Member State.

This procedure shall be applicable for a period determined by the competent customs authorities.

*Article DA-II-2-57 (222-2-50-DA)*

**Replacement certificates of origin Form A**

<b>UMCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 97p	-	DA

1. When originating products are placed under the control of a customs office of a single Member State, it shall be possible to replace the original proof of origin by one or more certificates of origin Form A for the purpose of sending all or some of these products elsewhere within the Union or, where applicable, to Norway, Switzerland or Turkey.

2. Replacement certificates of origin Form A shall be issued by the customs office under whose control the products are placed. The replacement certificate shall be made out on the basis of a written request by the re-exporter.

3. The top right-hand box of the replacement certificate shall indicate the name of the intermediary country where it is issued. Box 4 shall contain the words 'Replacement certificate' or 'Certificat de remplacement', as well as the date of issue of the original certificate of origin and its serial number. The name of the re-exporter shall be given in box 1. The name of the final consignee may be given in box 2. All particulars of the re-exported products appearing on the original certificate shall be transferred to boxes 3 to 9 and references to the re-exporter's invoice shall be given in box 10.

4. The customs authorities which issued the replacement certificate shall endorse box 11. The responsibility of the authorities shall be confined to the issue of the replacement certificate. The particulars in box 12 concerning the country of origin and the country of destination shall be taken from the original certificate. This box shall be signed by the re-exporter. A re-exporter who signs this box in good faith shall not be responsible for the accuracy of the particulars entered on the original certificate.

5. The customs office which is requested to perform the operation referred to in paragraph 1 shall note on the original certificate the weights, numbers and nature of the products forwarded and indicate thereon the serial numbers of the corresponding replacement certificate or certificates. It shall keep the original certificate for at least three years. A photocopy of the original certificate may be annexed to the replacement certificate.

6. In the case of products which benefit from the tariff preferences under a derogation granted in accordance with Article DA-II-2-63 (222-2-56 DA), the procedure laid down in this Article shall apply only when such products are intended for the Union. Where the product concerned has acquired originating status through regional cumulation, a replacement certificate may only be made out for sending products to Norway, Switzerland or Turkey where these countries apply the same regional cumulation rules as the Union.

*Article DA-II-2-58 (222-2-51-DA)*

**Exemptions from the obligation to provide a proof of origin**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 97q	-	DA

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products benefiting from the tariff preferences referred to in Article DA-II-2-09 (222-2-01 DA) without requiring the presentation of a certificate of origin Form A or an invoice declaration, provided that:

- (a) such products:
  - i) are not imported by way of trade;
  - ii) have been declared as meeting the conditions required for benefiting from the scheme;
- (b) there is no doubt as to the veracity of the declaration referred to in point (a)(ii).

2. Imports shall not be considered as imports by way of trade if all the following conditions are met:

- (a) the imports are occasional;
- (b) the imports consist solely of products for the personal use of the recipients or travellers or their families;
- (c) it is evident from the nature and quantity of the products that no commercial purpose is in view.

3. The total value of the products referred to in paragraph 2 shall not exceed EUR 500 in the case of small packages or EUR 1 200 in the case of products forming part of travellers' personal luggage.

*Article DA-II-2-59 (222-2-52-DA)*

**Discrepancies and formal errors**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 97r	-	DA

1. The discovery of slight discrepancies between the statements made in the certificate of origin Form A or in an invoice declaration, and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not *ipso facto* render the certificate or declaration null and void if it is duly established that that document does correspond to the products submitted.

2. Obvious formal errors on a certificate of origin Form A, a movement certificate EUR.1 or an invoice declaration shall not cause this document to be rejected if these errors are

not such as to create doubts concerning the correctness of the statements made in that document.

#### IV – METHODS OF ADMINISTRATIVE COOPERATION

##### *Article DA-II-2-60 (222-2-53-DA)*

##### **Beneficiary countries' notification obligations**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 97s	-	DA

1. The beneficiary countries shall inform the Commission of the names and addresses of the governmental authorities situated in their territory which are empowered to issue certificates of origin Form A, together with specimen impressions of the stamps used by those authorities, and the names and addresses of the relevant governmental authorities responsible for the control of the certificates of origin Form A and the invoice declarations.

The Commission will forward this information to the customs authorities of the Member States. When this information is communicated within the framework of an amendment of previous communications, the Commission will indicate the date of entry into use of those new stamps according to the instructions given by the competent governmental authorities of the beneficiary countries. This information is for official use; however, when goods are to be released for free circulation, the customs authorities in question may allow the importer or his duly authorised representative to consult the specimen impressions of the stamps.

Beneficiary countries which have already provided the information required under the first sub-paragraph shall not be obliged to provide it again, unless there has been a change.

2. For the purpose of Article DA-II-2-52(4) (222-2-45(4) DA) the Commission will publish, in the *Official Journal of the European Union* (C series), the date on which a country or territory admitted or readmitted as a beneficiary country in respect of products referred to in Regulation (EU) No 978/2012 met the obligations set out in paragraph 1 of this Article.

3. The Commission will send to the beneficiary countries specimen impressions of the stamps used by the customs authorities of the Member States for the issue of movement certificates EUR.1 upon request of the competent authorities of the beneficiary countries.

##### *Article DA-II-2-61 (222-2-54-DA)*

##### **Subsequent verification of proofs of origin**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 97t	-	DA

1. Subsequent verifications of certificates of origin Form A and invoice declarations shall be carried out at random or whenever the customs authorities of the Member States have

reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Subsection.

2. When they make a request for subsequent verification, the customs authorities of the Member States shall return the certificate of origin Form A and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the competent governmental authorities in the exporting beneficiary country giving, where appropriate, the reasons for the enquiry. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.

If the customs authorities of the Member States decide to suspend the granting of the tariff preferences while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

3. When a request for subsequent verification has been made, such verification shall be carried out and its results communicated to the customs authorities of the Member States within a maximum of six months or, in the case of requests sent to Norway, Switzerland or Turkey for the purpose of verifying replacement proofs of origin made out in their territories on the basis of a certificate of origin Form A or an invoice declaration made out in a beneficiary country, within a maximum of eight months from the date on which the request was sent. The results shall be such as to establish whether the proof of origin in question applies to the products actually exported and whether these products can be considered as products originating in the beneficiary country.

4. In the case of certificates of origin Form A issued following bilateral cumulation, the reply shall include a copy (copies) of the movement certificate(s) EUR.1 or, where necessary, of the corresponding invoice declaration(s).

5. If, in cases of reasonable doubt, there is no reply within the six months specified in paragraph 3 or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, a second communication shall be sent to the competent authorities. If after the second communication the results of the verification are not communicated to the requesting authorities within four months from the date on which the second communication was sent, or if these results do not allow the authenticity of the document in question or the real origin of the products to be determined, the requesting authorities shall, except in exceptional circumstances, refuse entitlement to the tariff preferences.

6. Where the verification procedure or any other available information appears to indicate that the rules of origin are being contravened, the exporting beneficiary country shall, on its own initiative or at the request of the customs authorities of the Member States, carry out appropriate inquiries or arrange for such inquiries to be carried out with due urgency to identify and prevent such contraventions. For this purpose, the Commission or the customs authorities of the Member States may participate in the inquiries.

7. For the purposes of the subsequent verification of certificates of origin Form A, the exporters shall keep all appropriate documents proving the originating status of the products concerned and the competent governmental authorities of the exporting beneficiary country shall keep copies of the certificates, as well as any export documents referring to them. These documents shall be kept for at least three years from the end of the year in which the certificate of origin Form A was issued.



*Article DA-II-2-62 (222-2-55-DA)*

**Verification of proofs of origin relating to products having acquired origin through cumulation**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 97u	-	DA

1. Articles DA-II-2-60 (222-2-53 DA) and DA-II-2-61 (222-2-54 DA) shall also apply between the countries of the same regional group for the purposes of provision of information to the Commission or to the customs authorities of the Member States and of the subsequent verification of certificates of origin Form A or invoice declarations issued in accordance with the rules on regional cumulation of origin.

2. For the purposes of Articles DA-II-2-28 (222-2-20 DA), DA-II-2-54 (222-2-47 DA) and DA-II-2-57 (222-2-50 DA), the agreement concluded between the Union, Norway, Switzerland and Turkey shall include inter alia an undertaking to provide each other with the necessary support in matters of administrative cooperation.

For the purposes of Articles DA-II-2-30 (222-2-22 DA) and DA-II-2-52 (222-2-45 DA), the country with which the Union has concluded a free-trade agreement in force and which has agreed to be involved in extended cumulation with a beneficiary country shall also agree to provide the latter with its support in matters of administrative cooperation in the same way as it would provide such support to the customs authorities of the Member States in accordance with the relevant provisions of the free-trade agreement concerned.

**V – PROCEDURES FOR THE PURPOSE OF BILATERAL CUMULATION**

*Article DA-II-2-63 (222-2-56-DA)*

**Proof of Union's originating status - Approved exporter**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 97v	-	DA

1. Evidence of the originating status of Union products shall be furnished by either of the following:

- (a) the production of a movement certificate EUR.1, a specimen of which is set out in Annex 21, or
- (b) the production of an invoice declaration, the text of which is set out in Annex [X]. An invoice declaration may be made out by any exporter for consignments containing originating products whose total value does not exceed EUR 6 000 or by an approved Union exporter.

2. The exporter or its authorised representative shall enter ‘GSP beneficiary countries’ and ‘EU’, or ‘Pays bénéficiaires du SPG’ and ‘UE’, in box 2 of the movement certificate EUR.1.

3. The provisions of this Subsection concerning the issue, use and subsequent verification of certificates of origin Form A shall apply *mutatis mutandis* to EUR.1 movement certificates and, with the exception of the provisions concerning their issue, to invoice declarations.

4. The customs authorities of the Member States may authorise any exporter, hereinafter referred to as an ‘approved exporter’, who makes frequent shipments of products originating in the Union within the framework of bilateral cumulation to make out invoice declarations, irrespective of the value of the products concerned, where that exporter offers, to the satisfaction of the customs authorities, all guarantees necessary to verify the following:

- (a) the originating status of the products;
- (b) the fulfilment of other requirements applicable in that Member State.

5. The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate. The customs authorities shall grant to the approved exporter a customs authorisation number which shall appear on the invoice declaration.

6. The customs authorities shall monitor the use of the authorisation by the approved exporter. The customs authorities may withdraw the authorisation at any time.

They shall withdraw the authorisation in each of the following cases:

- (a) the approved exporter no longer offers the guarantees referred to in paragraph 4;
- (b) the approved exporter does not fulfil the conditions referred to in paragraph 5;
- (c) the approved exporter otherwise makes improper use of the authorisation.

7. An approved exporter shall not be required to sign invoice declarations provided that the approved exporter gives the customs authorities a written undertaking accepting full responsibility for any invoice declaration which identifies the approved exporter as if the approved exporter had signed it in manuscript.

## VI – CEUTA AND MELILLA

### *Article DA-II-2-64 (222-2-57-DA)*

#### **Ceuta and Melilla**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 97w	-	DA

The provisions of this Subsection concerning the issue, use and subsequent verification of proofs of origin shall apply *mutatis mutandis* to products exported from a beneficiary country

to Ceuta and Melilla and to products exported from Ceuta and Melilla to a beneficiary country for the purposes of bilateral cumulation.

Ceuta and Melilla shall be regarded as a single territory.

The Spanish customs authorities shall be responsible for the application of this Subsection in Ceuta and Melilla.

## SUBSECTION 2B

*Article DA-II-2-65 (222-2-58-DA)*

### **Date of application of certain provisions**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Articles 2 and 3 of Regulation 1063/2010	-	DA

1. Beneficiary countries shall submit to the Commission the undertaking in accordance with Article DA-II-2-11(3) (222-2-03-DA(3) ) and information required by Article DA-II-2-12 (222-2-04-DA) of this Regulation, at least three months before the actual application in their territories of the registered exporter system.
2. On 1 July 2016 and 1 July 2019 at the latest the Commission will examine the state of preparation of beneficiary countries for the application of the registered exporter system. The Commission will propose any necessary adjustments.
3. Subject to paragraph 4 of this Article, Subsection 2, insofar as it relates to Articles DA-II-2-12 (222-2-04-DA), DA-II-2-13 (222-2-05-DA), DA-II-2-14 (222-2-06-DA), DA-II-2-19 (222-2-11-DA), DA-II-2-34 to DA-II-2-50 (222-2-27 to 222-2-43 DA) and DA-II-2-51(2) (222-2-44 (2) DA) and Annex [X] shall apply from 1 January 2017.
4. Beneficiary countries which are not in a position to implement the registered exporter system on the date specified in paragraph 3 and which make a written request to the Commission before 1 July 2016 or in relation to which in accordance with the second paragraph the Commission has proposed adjustments, may continue to apply the provisions set out in Subsection 2A and Annexes 17 and 18 until 1 January 2020.

5. Subsection 2A shall apply until the date specified in paragraph 3 or, for the beneficiary countries referred to in paragraph 4, until the date specified in paragraph 4.

### SUBSECTION 3

## RULES OF ORIGIN APPLICABLE WITHIN THE FRAMEWORK OF THE PREFERENTIAL TARIFF MEASURES ADOPTED UNILATERALLY BY THE UNION FOR CERTAIN COUNTRIES OR TERRITORIES

### I – GENERAL PROVISIONS

#### *Article DA-II-2-66 (222-3-01- DA)*

#### Scope

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 64(3)	Article 65	-	-	DA

This Subsection lays down the rules concerning the definition of the concept of “originating products”, the procedures and the methods of administrative cooperation related thereto, for the purposes of the application of preferential tariff measures adopted unilaterally by the Union for certain countries or territories.

#### *Article DA-II-2-67 (222-3-02- DA)*

#### Definitions

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 64(3)	Article 65	- Article 97x	-	DA

1. For the purposes of this Subsection the following definitions shall apply:
  - (a) “manufacture” means any kind of working or processing including assembly;
  - (b) “material” means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
  - (c) “product” means the product being manufactured, even if it is intended for later use in another manufacturing operation;
  - (d) “goods” means both materials and products;
  - (e) “customs value” means the value as determined in accordance with the 1994 Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on Customs Valuation);

- (f) “ex-works price” in the list in Annex [X] means the price paid for the product ex-works to the manufacturer in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;

Where the actual price paid does not reflect all costs related to the manufacturing of the product which are actually incurred in the beneficiary country, the ex-works price means the sum of all those costs, minus any internal taxes which are, or may be, repaid when the product obtained is exported.

- (g) “value of materials” in the list in Annex [X] means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the Union or in the beneficiary country within the meaning of Article DA-II-2-68(1) (222-3-03(1) DA). Where the value of the originating materials used needs to be established, this sub-paragraph shall be applied *mutatis mutandis*;
- (h) “chapters”, “headings” and “sub-headings” mean the chapters, the headings and “sub-headings” (four- or six-digit codes) used in the nomenclature which makes up the Harmonized System;
- (i) “classified” refers to the classification of a product or material under a particular heading or sub-heading of the Harmonized System;
- (j) “consignment” means products which are either:
- (i) sent simultaneously from one exporter to one consignee, or
  - (ii) covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such document, by a single invoice.

2. For the purpose of paragraph 1(f), where the last working or processing has been subcontracted to a manufacturer, the term “manufacturer” referred to in the first paragraph of paragraph 1(f) may refer to the enterprise that has employed the subcontractor.

## II – DEFINITION OF THE CONCEPT OF ORIGINATING PRODUCTS

### *Article DA-II-2-68 (222-3-03)*

#### **General requirements**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 98	-	DA

1. For the purposes of the provisions concerning preferential tariff measures adopted unilaterally by the Union for certain countries, groups of countries or territories (hereinafter referred to as ‘beneficiary countries or territories’), with the exception of those referred to in Subsection 2 of this Section and the overseas countries and territories associated with the

Union, the following products shall be considered as products originating in a beneficiary country or territory:

- (a) products wholly obtained in that beneficiary country or territory with the meaning of Article DA-II-2-69 (222-3-04 DA);
- (b) products obtained in that beneficiary country or territory, in the manufacture of which products other than those referred to in (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article DA-II-2-70 (222-3-05 DA).

2. For the purposes of this Subsection, products originating in the Union, within the meaning of paragraph 3, which are subject in a beneficiary country or territory to working or processing going beyond that described in Article DA-II-2-71 (222-3-06 DA) shall be considered as originating in that beneficiary country or territory.

3. Paragraph 1 shall apply *mutatis mutandis* in establishing the origin of the products obtained in the Union.

*Article DA-II-2-69 (222-3-04)*

**Wholly obtained products**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 99	-	DA

1. The following shall be considered as wholly obtained in a beneficiary country or territory or in the Union:

- (a) mineral products extracted from its soil or from its seabed;
- (b) vegetable products harvested there;
- (c) live animals born and raised there;
- (d) products from live animals raised there;
- (e) products from slaughtered animals born and raised there;
- (f) products obtained by hunting or fishing conducted there;
- (g) products of sea-fishing and other products taken from the sea outside the territorial waters by its vessels;
- (h) products made on board its factory ships exclusively from the products referred to in (g);
- (i) used articles collected there, fit only for the recovery of raw materials;
- (j) waste and scrap resulting from manufacturing operations conducted there;
- (k) products extracted from the seabed or below the seabed which is situated outside its territorial waters but where it has exclusive exploitation rights;
- (l) goods produced there exclusively from products specified in (a) to (k).

2. The terms ‘its vessels’ and ‘its factory ships’ in paragraph 1(g) and (h) shall apply only to vessels and factory ships which fulfil the following conditions:

- (a) they are registered or recorded in the beneficiary country or territory or in a Member State;
- (b) they sail under the flag of a beneficiary country or territory or of a Member State;
- (c) they are owned to the extent of at least 50 % by nationals of the beneficiary country or territory or of Member States or by a company with its head office in that country or territory or in one of the Member States, of which the manager or managers, Chairman of the Board of Directors or of the Supervisory Board, and the majority of the members of such boards are nationals of that beneficiary country or territory or of the Member States and of which, in addition, in the case of companies, at least half the capital belongs to that beneficiary country or territory or to the Member States or to public bodies or nationals of that beneficiary country or territory or of the Member States;
- (d) the master and officers of the vessels and factory ships are nationals of the beneficiary country or territory or of the Member States;
- (e) at least 75 % of the crew are nationals of the beneficiary country or territory or of the Member States.

3. The terms ‘beneficiary country or territory’ and ‘Union’ shall also cover the territorial waters of that country or territory or of the Member States.

4. Vessels operating on the high seas, including factory ships on which the fish caught is worked or processed, shall be considered as part of the territory of the beneficiary country or territory or of the Member State to which they belong, provided that they satisfy the conditions set out in paragraph 2.

*Article DA-II-2-70 (222-3-05)*

**Sufficiently worked or processed products**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 100	ex Annexes 14-15	

For the purposes of Article DA-II-2-68 (222-3-03 DA), products which are not wholly obtained in a beneficiary country or territory or in the Union are considered to be sufficiently worked or processed when the conditions set out in the list in Annex [X] are fulfilled.

Those conditions indicate, for all products covered by this Subsection, the working or processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials.

If a product which has acquired originating status by fulfilling the conditions set out in the list is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.

*Article DA-II-2-71 (222-3-06)*

**Insufficient working or processing**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 101	-	

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article DA-II-2-70 (222-3-05 DA) are satisfied:

- (a) preserving operations to ensure that the products remain in good condition during transport and storage;
- (b) breaking-up and assembly of packages;
- (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
- (d) ironing or pressing of textiles;
- (e) simple painting and polishing operations;
- (f) husking, partial or total milling, polishing and glazing of cereals and rice;
- (g) operations to colour or flavour sugar or form sugar lumps; partial or total milling of sugar;
- (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
- (i) sharpening, simple grinding or simple cutting;
- (j) sifting, screening, sorting, classifying, grading, matching; (including the making-up of sets of articles);
- (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (m) simple mixing of products, whether or not of different kinds; mixing of sugar with any material;
- (n) simple addition of water or dilution or dehydration or denaturation of products;
- (o) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (p) a combination of two or more of the operations specified in points (a) to (o);
- (q) slaughter of animals.

2. All the operations carried out in either a beneficiary country or territory or the Union on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.



*Article DA-II-2-72 (222-3-07)*

**Unit of qualification**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 101a	-	DA

1. The unit of qualification for the application of the provisions of this Subsection shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the Harmonised System.

Accordingly, it follows that:

- (a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonised System in a single heading, the whole constitutes the unit of qualification;
- (b) when a consignment consists of a number of identical products classified under the same heading of the Harmonised System, each product must be taken individually when applying the provisions of this Subsection.

2. Where, under general rule 5 of the Harmonised System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

*Article DA-II-2-73 (222-3-08)*

**General tolerance**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 102	-	DA

1. By way of derogation from the provisions of Article DA-II-2-70 (222-3-05 DA), non-originating materials may be used in the manufacture of a given product, provided that their total value does not exceed 10 % of the ex-works price of the product.

Where, in the list, one or several percentages are given for the maximum value of non-originating materials, such percentages must not be exceeded through the application of the first subparagraph.

2. Paragraph 1 shall not apply to products falling within Chapters 50 to 63 of the Harmonised System.

*Article DA-II-2-74 (222-3-09)*

**Accessories, spare parts and tools**

<b>UCC</b>	<b>UCC empowering</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption</b>
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<b>implemented provision</b>	<b>provision</b>			<b>procedure</b>
Article 64(3)	Article 65	Article 103	-	DA

Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle which are part of the normal equipment and included in the price thereof or which are not separately invoiced, shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

*Article DA-II-2-75 (222-3-10- DA)*

### **Sets**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 104	-	DA

Sets, as defined in general rule 3 of the Harmonised System, shall be regarded as originating when all the component products are originating products. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating provided that the value of the non-originating products does not exceed 15 % of the ex-works price of the set.

*Article DA-II-2-76 (222-3-11- DA)*

### **Neutral elements**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 105	-	DA

In order to determine whether a product is an originating product, it shall not be necessary to determine the origin of the following which might be used in its manufacture:

- (a) energy and fuel;
- (b) plant and equipment;
- (c) machines and tools;
- (d) goods which do not enter, and which are not intended to enter, into the final composition of the product.

## **III – TERRITORIAL REQUIREMENTS**

*Article DA-II-2-77 (222-3-12- DA)*

### **Principle of territoriality**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 106	-	DA

The conditions set out in this Subsection for acquiring originating status must continue to be fulfilled at all times in the beneficiary country or territory or in the Union.

If originating products exported from the beneficiary country or territory or from the Union to another country are returned, they shall be considered as non-originating unless it can be demonstrated to the satisfaction of the competent authorities that the following conditions are fulfilled:

- (a) the products returned are the same as those which were exported, and
- (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

*Article DA-II-2-78 (222-3-13- DA)*

### **Direct transport**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 107	-	DA

1. The following shall be considered as transported directly from the beneficiary country or territory to the Union or from the Union to the beneficiary country or territory:

- (a) products transported without passing through the territory of any other country;
- (b) products constituting one single consignment transported through the territory of countries other than the beneficiary country or territory or the Union, with, should the occasion arise, trans-shipment or temporary warehousing in those countries, provided that the products remain under the supervision of the customs authorities in the country of transit or of warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition;
- (c) products which are transported by pipeline without interruption across a territory other than that of the exporting beneficiary country or territory or of the Union.

2. Evidence that the conditions set out in paragraph 1(b) are fulfilled shall be supplied to the competent customs authorities by the production of any of the following:

- (a) a single transport document covering the passage from the exporting country through the country of transit;
- (b) a certificate issued by the customs authorities of the country of transit:
  - (i) giving an exact description of the products;

- (ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used, and
- (iii) certifying the conditions under which the products remained in the country of transit;
- (c) or, failing these, any substantiating documents.

*Article DA-II-2-79 (222-3-14- DA)*

### **Exhibitions**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 108	-	DA

1. Originating products, sent from a beneficiary country or territory for exhibition in another country and sold after the exhibition for importation into the Union, shall benefit on importation from the tariff preferences referred to in Article DA-II-2-68 (222-3-03 DA), provided that they meet the requirements of this Subsection entitling them to be recognised as originating in that beneficiary country or territory and provided that it is shown to the satisfaction of the competent Union customs authorities that:

- (a) an exporter has consigned the products from the beneficiary country or territory directly to the country in which the exhibition is held and has exhibited them there;
- (b) the products have been sold or otherwise disposed of by that exporter to a person in the Union;
- (c) the products have been consigned during the exhibition or immediately thereafter to the Union in the state in which they were sent for exhibition;
- (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A movement certificate EUR.1 shall be submitted to the Union customs authorities in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the nature of the products and the conditions under which they have been exhibited may be required.

3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organised for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

## **IV – PROOF OF ORIGIN**

*Article DA-II-2-80 (222-3-15- DA)*

### **General requirements**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 109	-	DA

Products originating in the beneficiary country or territory shall benefit from the tariff preferences referred to in Article DA-II-2-68 (222-3-03 DA), on submission of either of the following:

- (a) a movement certificate EUR.1 , a specimen of which appears in Annex [X], or
- (b) in the cases specified in Article DA-II-2-87(1) (222-3-22(1) DA), a declaration, the text of which appears in Annex [X], given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified (hereinafter referred to as the ‘invoice declaration’).

*Article DA-II-2-81 (222-3-16- DA)*

#### **Procedure for the issue of a movement certificate EUR.1**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 110	- Annex 21	DA

1. Originating products within the meaning of this Subsection shall be eligible, on importation into the Union, to benefit from the tariff preferences referred to in Article DA-II-2-68 (222-3-03 DA), provided that they have been transported direct to the Union within the meaning of Article DA-II-2-78 (222-3-13 DA), on submission of an EUR.1 movement certificate issued by the customs or other competent governmental authorities of a beneficiary country or territory, on condition that the beneficiary country or territory:

- (a) has communicated to the Commission the information required by Article DA-II-2-92 (222-3-27 DA), and
- (b) assists the Union by allowing the customs authorities of Member States to verify the authenticity of the document or the accuracy of the information regarding the true origin of the products in question.

2. A movement certificate EUR.1 may be issued only where it can serve as the documentary evidence required for the purposes of the tariff preferences referred to in Article DA-II-2-68 (222-3-03 DA).

3. A movement certificate EUR.1 shall be issued only on written application from the exporter or his authorised representative. Such application shall be made on a form, a specimen of which appears in Annex [X], which shall be completed in accordance with the provisions of this Article and Articles DA-II-2-80 (222-3-15-DA), DA-II-2-82 (222-3-17-DA), DA-II-2-83 (222-3-18-DA), DA-II-2-84 (222-3-19-DA), DA-II-2-85 (222-3-20-DA), DA-II-2-86 (222-3-21-DA), DA-II-2-87 (222-3-22-DA), DA-II-2-88 (222-3-23-DA), DA-II-2-89 (222-3-24-DA), DA-II-2-90 (222-3-25-DA) and DA-II-2-91 (222-3-26-DA).

Applications for movement certificates EUR.1 shall be kept for at least three years by the competent authorities of the exporting beneficiary country or territory or Member State.

4. The exporter or his authorised representative shall submit with his application any appropriate supporting documents proving that the products to be exported qualify for the issue of a movement certificate EUR.1.

The exporter shall undertake to submit, at the request of the competent authorities, any supplementary evidence they may require for the purpose of establishing the correctness of the originating status of the products eligible for preferential treatment and shall undertake to agree to any inspection of their accounts and to any check by the said authorities on the circumstances in which the products were obtained.

5. The movement certificate EUR.1 shall be issued by the competent governmental authorities of the beneficiary country or territory or by the customs authorities of the exporting Member State, if the products to be exported can be considered as originating products within the meaning of this Subsection.

6. Since the movement certificate EUR.1 constitutes the documentary evidence for the application of the preferential arrangements set out in Article DA-II-2-68 (222-3-03 DA), it shall be the responsibility of the competent governmental authorities of the beneficiary country or territory or of the customs authorities of the exporting Member State to take any steps necessary to verify the origin of the products and to check the other statements on the certificate.

7. For the purpose of verifying whether the conditions set out in paragraph 5 have been met, the competent governmental authorities of the beneficiary country or territory or the customs authorities of the exporting Member State shall have the right to call for any documentary evidence or to carry out any check which they consider appropriate.

8. It shall be the responsibility of the competent governmental authorities of the beneficiary country or territory or of the customs authorities of the exporting Member State to ensure that the forms referred to in paragraph 1 are duly completed.

9. The date of issue of the movement certificate EUR.1 shall be indicated in that part of the certificate reserved for the customs authorities.

10. A movement certificate EUR.1 shall be issued by the competent authorities of the beneficiary country or territory or by the customs authorities of the exporting Member State when the products to which it relates are exported. It shall be made available to the exporter as soon as the export has taken place or is ensured.

*Article DA-II-2-82 (222-3-17- DA)*

**Importation by installments**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 111	-	DA

Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing country, dismantled or non-assembled products within the meaning of General Rule 2(a) of the Harmonised System and falling within Sections XVI and

XVII or headings 7308 and 9406 of the Harmonised System are imported by instalments, a single proof of origin for such products shall be submitted to the customs authorities on importation of the first instalment.

*Article DA-II-2-83 (222-3-18- DA)*

#### **Submission of proof of origin**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 112	-	DA

Proofs of origin shall be submitted to the customs authorities of the Member State of importation in accordance with the procedures laid down in Article 163 of the Code. The said authorities may require a translation of a proof of origin and may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the application of this Subsection.

*Article DA-II-2-84 (222-3-19)*

#### **Movement certificates EUR.1 issued retrospectively**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 113	-	DA

1. By way of derogation from Article DA-II-2-81(10) (222-3-16(10) DA), a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if either of the following conditions are fulfilled:

- (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances, or
- (b) it is demonstrated to the satisfaction of the competent authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.

2. The competent authorities may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding export file and that a movement certificate EUR.1 satisfying the provisions of this Subsection was not issued when the products in question were exported.

3. Movement certificates EUR.1 issued retrospectively shall be endorsed with one of the following phrases:

BG: “ИЗДАДЕН ВПОСЛЕДСТВИЕ”

ES: “EXPEDIDO A POSTERIORI”

HR: “IZDANO NAKNADO”

CS: “VYSTAVENO DODATEČNĚ”  
 DA: “UDSTEDT EFTERFØLGENDE”  
 DE: “NACHTRÄGLICH AUSGESTELLT”  
 ET: “VÄLJA ANTUD TAGASIULATUVALT”  
 EL: “ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ”  
 EN: “ISSUED RETROSPECTIVELY”  
 FR: “DÉLIVRÉ À POSTERIORI”  
 IT: “RILASCIATO A POSTERIORI”  
 LV: “IZSNIEGTS RETROSPEKTĪVI”  
 LT: “RETROSPEKTYVUSIS IŠDAVIMAS”  
 HU: “KIADVA VISSZAMENŐLEGES HATÁLLYAL”  
 MT: “MAHRUG RETROSPETTIVAMENT”  
 NL: “AFGEGEVEN A POSTERIORI”  
 PL: “WYSTAWIONE RETROSPEKTYWNIE”  
 PT: “EMITIDO A POSTERIORI”  
 RO: “ELIBERAT ULTERIOR”  
 SL: “IZDANO NAKNADNO”  
 SK: “VYDANÉ DODATOČNE”  
 FI: “ANNETTU JÄLKIKÄTEEN”  
 SV: “UTFÄRDAT I EFTERHAND”

4. The endorsement referred to in paragraph 3 shall be inserted in the ‘Remarks’ box of the movement certificate EUR.1.

*Article DA-II-2-85 (222-3-20- DA)*

#### **Issue of a duplicate movement certificate EUR.1**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 114	-	DA

1. In the event of theft, loss or destruction of a movement certificate EUR.1, the exporter may apply to the competent authorities which issued it, for a duplicate to be made out on the basis of the export documents in their possession.

2. The duplicate issued in this way shall be endorsed with one of the following words:

BG: “ДУБЛИКАТ”

ES: “DUPLICADO”

HR: “DUPLIKAT”



CS: "DUPLIKÁT"  
 DA: "DUPLIKÁT"  
 DE: "DUPLIKAT"  
 ET: "DUPLIKAAT"  
 EL: "ΑΝΤΙΓΡΑΦΟ"  
 EN: "DUPLICATE"  
 FR: "DUPLICATA"  
 IT: "DUPLICATO"  
 LV: "DUBLIKĀTS"  
 LT: "DUBLIKATAS"  
 HU: "MÁSODLAT"  
 MT: "DUPLIKAT"  
 NL: "DUPLICAAT"  
 PL: "DUPLIKAT"  
 PT: "SEGUNDA VIA"  
 RO: "DUPLICAT"  
 SL: "DVOJNIK"  
 SK: "DUPLIKÁT"  
 FI: "KAKSOISKAPPALE"  
 SV: "DUPLIKAT"

3. The endorsement referred to in paragraph 2 shall be inserted in the 'Remarks' box of the movement certificate EUR.1.

4. The duplicate, which shall bear the date of issue of the original movement certificate EUR.1, shall take effect as from that date.

*Article DA-II-2-86 (222-3-21- DA)*

**Issue of movement certificates EUR.1 on the basis of a proof of origin issued or made out previously**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 64(3)	Article 65	Article 115	-	DA

When originating products are placed under the control of a customs office in the Union, it shall be possible to replace the original proof of origin by one or more movement certificates EUR.1 for the purpose of sending all or some of those products elsewhere in the Union. The replacement movement certificate(s) EUR.1 shall be issued by the customs office under whose control the products are placed.

*Article DA-II-2-87 (222-3-22- DA)*

**Conditions for making out an invoice declaration**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 116	- Annex 22	DA

1. The invoice declaration may be made out by either of the following:
  - (a) an approved Union exporter within the meaning of Article DA-II-2-88 (222-3-23 DA);
  - (b) any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6 000, and on condition that the assistance referred to in Article DA-II-2-81(1) (222-3-16(1) DA) shall apply to this procedure.
2. An invoice declaration may be made out if the products concerned can be considered as originating in the Union or in a beneficiary country or territory and fulfil the other requirements of this Subsection.
3. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs or other competent governmental authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Subsection.
4. An invoice declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or any other commercial document, the declaration, the text of which appears in Annex [X], using one of the linguistic versions set out in that Annex and in accordance with the provisions of the domestic law of the exporting country. If the declaration is handwritten, it shall be written in ink, in printed characters.
5. Invoice declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article DA-II-2-88 (222-3-23 DA) shall not be required to sign such declarations provided that he gives the customs authorities a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.
6. In the cases referred to in paragraph 1(b), the use of an invoice declaration shall be subject to the following special conditions:
  - (a) an invoice declaration shall be made out for each consignment;
  - (b) if the goods contained in the consignment have already been subject to verification in the exporting country by reference to the definition of 'originating products', the exporter may refer to this check in the invoice declaration.

The provisions of the first subparagraph shall not exempt exporters from complying with any other formalities required under customs or postal regulations.

*Article DA-II-2-88 (222-3-23- DA)*

**Approved exporter**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 117	-	DA

1. The customs authorities in the Union may authorise any exporter, hereinafter referred to as an ‘approved exporter’, who makes frequent shipments of products originating in the Union within the meaning of Article DA-II-2-68(2) (222-3-03(2) DA), and who offers, to the satisfaction of the customs authorities, all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Subsection, to make out invoice declarations, irrespective of the value of the products concerned.
2. The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.
3. The customs authorities shall assign the approved exporter a customs authorisation number which shall appear on the invoice declaration.
4. The customs authorities shall monitor the use of the authorisation by the approved exporter.
5. The customs authorities may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, does not fulfil the conditions referred to in paragraph 2, or otherwise makes improper use of the authorisation.

*Article DA-II-2-89 (222-3-24- DA)*

**Validity of proof of origin**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 118	-	DA

1. A proof of origin shall be valid for four months from the date of issue in the exporting country, and shall be submitted within the said period to the customs authorities of the importing country.
2. Proofs of origin which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying the tariff preferences referred to in Article DA-II-2-68 (222-3-03 DA), where the failure to submit these documents by the final date set is due to exceptional circumstances.
3. In other cases of belated presentation, the customs authorities of the importing country may accept the proofs of origin where the products have been submitted before the said final date.

4. At the request of the importer and having regard to the conditions laid down by the customs authorities of the importing Member State, a single proof of origin may be submitted to the customs authorities at the importation of the first consignment when the goods fulfil the following conditions:

- (a) they are imported within the framework of frequent and continuous trade flows of a significant commercial value;
- (b) they are the subject of the same contract of sale, the parties of this contract established in the exporting country or in the Union;
- (c) they are classified in the same code (eight digits) of the Combined Nomenclature;
- (d) they come exclusively from the same exporter, are destined for the same importer, and are made the subject of entry formalities at the same customs office in the Union.

This procedure shall be applicable for the quantities and a period determined by the competent customs authorities. This period cannot, in any circumstances, exceed three months.

*Article DA-II-2-90 (222-3-25- DA)*

#### **Exemptions from proof of origin**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 119	-	DA

1. Products sent as small packages from private person to private persons or forming part of travellers' personal luggage shall be admitted as originating products benefiting from the tariff preferences referred to in Article DA-II-2-68 (222-3-03 DA) without requiring the submission of a movement certificate EUR.1 or an invoice declaration, provided that such products are not imported by way of trade and have been declared as meeting the conditions required for the application of this Subsection, and where there is no doubt as to the veracity of such a declaration.

2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.

Furthermore, the total value of the products shall not exceed EUR 500 in the case of small packages or EUR 1 200 in the case of products forming part of traveller's personal luggage.

*Article DA-II-2-91 (222-3-26- DA)*

#### **Discrepancies and formal errors**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
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Article 64(3)	Article 65	Article 120	-	DA
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The discovery of slight discrepancies between the statements made in the proof of origin and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not *ipso facto* render the proof of origin null and void if it is duly established that the document does correspond to the products submitted.

Obvious formal errors such as typing errors on a proof of origin should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in that document.

## V – METHODS OF ADMINISTRATIVE COOPERATION

*Article DA-II-2-92 (222-3-27- DA)*

### Administrative cooperation

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 64(3)	Article 65	Article 121	-	DA

1. The beneficiary countries or territories shall inform the Commission of the names and addresses of the governmental authorities situated in their territory which are empowered to issue movement certificates EUR.1, together with specimen impressions of the stamps used by those authorities, and the names and addresses of the relevant governmental authorities responsible for the control of the movement certificates EUR.1 and the invoice declarations. The stamps shall be valid as from the date of receipt by the Commission of the specimens. The Commission shall forward this information to the customs authorities of the Member States. When these communications are made within the framework of an amendment of previous communications, the Commission shall indicate the date of entry into use of those new stamps according to the instructions given by the competent governmental authorities of the beneficiary countries or territories. This information is for official use; however, when goods are to be released for free circulation, the customs authorities in question may allow the importer or his duly-authorised representative to consult the specimen impressions of stamps mentioned in this paragraph.

2. The Commission shall send, to the beneficiary countries or territories, the specimen impressions of the stamps used by the customs authorities of the Member States for the issue of movement certificates EUR.1.

*Article DA-II-2-93 (222-3-28- DA)*

### Verification of proofs of origin

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
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Article 64(3)	Article 65	Article 122	-	DA
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1. Subsequent verifications of movement certificates EUR.1 and of invoice declarations shall be carried out at random or whenever the customs authorities in the importing Member State or the competent governmental authorities of the beneficiary countries or territories have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Subsection.

2. For the purposes of implementing the provisions of paragraph 1, the competent authorities in the importing Member State or beneficiary country or territory shall return the EUR.1 movement certificate and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the competent authorities in the exporting beneficiary country or territory or Member State, giving, where appropriate, the reasons for the enquiry. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.

If the customs authorities in the importing Member State decide to suspend the granting of the tariff preferences referred to in Article DA-II-2-68 (222-3-03 DA) while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

3. When an application for subsequent verification has been made in accordance with paragraph 1, such verification shall be carried out and its results communicated to the customs authorities of the importing Member States or to the competent governmental authorities of the importing beneficiary country or territory within a maximum of six months. The results shall be such as to establish whether the proof of origin in question applies to the products actually exported and whether these products can be considered as originating in the beneficiary country or territory or in the Union.

4. If in cases of reasonable doubt there is no reply within the six months specified in paragraph 3 or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, a second communication shall be sent to the competent authorities. If after the second communication the results of the verification are not communicated to the requesting authorities within four months, or if these results do not allow the authenticity of the document in question or the real origin of the products to be determined, the requesting authorities shall, except in exceptional circumstances, refuse entitlement to the tariff preferences.

5. Where the verification procedure or any other available information appears to indicate that the provisions of this Subsection are being contravened, the exporting beneficiary country or territory shall, on its own initiative or at the request of the Union, carry out appropriate inquiries or arrange for such inquiries to be carried out with due urgency to identify and prevent such contraventions. For this purpose, the Union may participate in the inquiries.

6. For the purposes of the subsequent verification of movement certificates EUR.1, copies of the certificates as well as any export documents referring to them shall be kept for at least three years by the competent governmental authorities of the exporting beneficiary country or territory or by the customs authorities of the exporting Member State.

## VI – CEUTA AND MELILLA

*Article DA-II-2-94 (222-3-29- DA)*

### **Ceuta and Melilla**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(3)	Article 65	Article 123	-	DA

1. The term ‘Union’ used in this Subsection shall not cover Ceuta and Melilla. The term ‘products originating in the Union’ shall not cover products originating in Ceuta and Melilla.
2. This Subsection shall apply *mutatis mutandis* in determining whether products may be regarded as originating in the exporting beneficiary countries or territories benefiting from the preferences when imported into Ceuta and Melilla or as originating in Ceuta and Melilla.
3. Ceuta and Melilla shall be regarded as a single territory.
4. The provisions of this Subsection concerning the issue, use and subsequent verification of movement certificates EUR.1 shall apply *mutatis mutandis* to products originating in Ceuta and Melilla.
5. The Spanish customs authorities shall be responsible for the application of this Subsection in Ceuta and Melilla.

## CHAPTER 3

### *Value of goods for customs purposes*

#### *Article DA-II-3-01 (230-15-DA)*

#### **Simplification**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 73	Article 75	Article 156 (a)(1), first sentence	-	DA

1. The authorisation referred to in Article 73 of the Code may be granted where the following conditions are met:
  - (a) the application of the procedure referred to in Article 166 of the Code would, in the circumstances, represent disproportioned administrative costs;
  - (b) the customs value determined, will not significantly differ from that determined in the absence of an authorisation.
2. The grant of the authorisation is conditional to the fulfilment, by the applicant, of the following conditions :
  - a) he complies with the criterion laid down in Article 39(a) of the Code;
  - b) he maintains an accounting system which is consistent with the generally accepted accounting principles applied in the Member State where the accounts are held and which will facilitate audit-based customs control. The accounting system shall maintain a historical record of data that provides an audit trail from the moment the data enters the file;
  - c) he has an administrative organisation which corresponds to the type and size of business and which is suitable for the management of the flow of goods, and have internal controls capable of detecting illegal or irregular transactions;
  - d) where applicable, he has satisfactory procedures in place for the handling of licences and authorisations connected to commercial policy measures or to trade in agricultural products;
  - e) he ensures that relevant employees are made aware of the need to inform the customs authorities whenever compliance difficulties are discovered; and establishes suitable contacts to inform the customs authorities of any such occurrences.

#### *Article DA-II-3-02 (230-21-DA)*

#### **Particulars and supporting documents regarding customs value**



<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 6(2)	Article 7(a)	Article 178	Annex 52-01	DA

1. The particulars to be entered in the customs declaration for valuation purposes are listed in Annex XX.
2. The customs authorities may waive provision of the particulars referred to in paragraph 1 where the customs value of the goods in question cannot be determined under the provisions of Article 70 of the Code. In such cases the declarant shall furnish or cause to be furnished to the customs authorities such other information as may be requested for the purposes of determining the customs value.
3. Except where it is essential for the correct determination of the customs value, the customs authorities shall waive the requirement of particulars referred to in paragraph 1 in the following cases:
  - (a) where the customs value of the imported goods in a consignment does not exceed EUR 10 000 provided that they do not constitute split or multiple consignments from the same consignor to the same consignee;
  - (b) where the importations involved are of a non-commercial nature;
  - (c) where the importations involved constitute a continuing traffic in goods supplied by the same seller to the same buyer under the same commercial conditions.
4. The customs authorities may also waive the requirement to provide certain specific particulars, as indicated in Annex XX, where the customs value can be established without reference to such particulars.

**TITLE III**  
**CUSTOMS DEBT AND GUARANTEES**

**CHAPTER 1**

*Incurrence of a customs debt*

**SECTION 1**

**CUSTOMS DEBT ON IMPORT**

**Disclaimer:** NO DA foreseen.

**SECTION 2**

**CUSTOMS DEBT ON EXPORT**

**Disclaimer:** NO DA foreseen.

**SECTION 3**

**PROVISIONS COMMON TO CUSTOMS DEBTS INCURRED ON IMPORT AND EXPORT**

**SUBSECTION 1**

**RULES FOR CALCULATION OF THE AMOUNT OF IMPORT OR EXPORT DUTY**

*Article DA-III-1-01 (313-1-01-DA)*

**Calculation of the amount of import duty on goods placed under the inward processing procedure**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 86(3)	Article 88(a)	Article 518	-	DA

1. In order to determine the amount of import duty to be charged on processed products in the case referred to in Article 86(3) of the Code, the proportion of goods placed under the inward processing procedure incorporated in the processed products shall be calculated in accordance with the quantitative scale method, or the value scale method as appropriate, or

any other method giving similar results. For the purposes of the calculation, processed products shall include intermediate products.

2. The quantitative scale method shall apply in the following cases:

- (a) where only one kind of processed products is derived from the processing operations;
- (b) where several kinds of processed products are derived from the processing operations and all elements of the goods placed under the procedure are found in each of those processed products.

3. In the case referred to in paragraph 2(a), the quantity of goods placed under the procedure deemed to be present in the quantity of processed products for which a customs debt is incurred shall be proportional to the latter category of products as a percentage of the total quantity of processed products.

4. In the case referred to in paragraph 2(b), the quantity of goods placed under the procedure deemed to be present in the quantity of a given processed products for which a customs debt is incurred shall be proportional to the following:

- (a) the ratio between this specific kind of processed products, irrespective of whether a customs debt is incurred, and the total quantity of all processed products;
- (b) the ratio between the quantity of processed products for which a customs debt is incurred and the total quantity of processed products of the same kind.

5. In deciding whether the conditions for applying the method referred to in paragraph 2 are fulfilled, losses shall not be taken into account.

Losses means the proportion of the goods placed under the procedure destroyed and lost during the processing operation, in particular by evaporation, desiccation, venting as gas or leaching.

6. The value scale method shall apply where the quantitative scale method does not apply.

The quantity of the goods placed under the procedure deemed to be present in the quantity of a given processed product incurring a customs debt shall be proportional to the following:

- (a) the value of this specific kind of processed product, irrespective of whether a customs debt is incurred, as a percentage of the total value of all the processed products;
- (b) the value of the processed products for which a customs debt is incurred, as a percentage of the total value of processed products of that kind.

The value of each of the different processed products to be used for applying the value scale method shall be the recent ex-works price in the customs territory of the Union, or the recent selling price in the customs territory of the Union of identical or similar products, provided that these have not been influenced by the relationship between buyer and seller.

7. Where the value cannot be determined pursuant to paragraph 6, it shall be determined by any reasonable method.

*Article DA-III-1-02 (313-1-02-DA)*

**Application of the end-use provisions to goods placed under inward processing**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 86(3)	Articles 88(a)	Article 547(a)	-	DA

1. In the case referred to in Article 86(3) of the Code, the amount of import duty corresponding to the customs debt on processed products resulting from the inward processing procedure, shall be determined by applying to the goods placed under that procedure a duty exemption or a reduced rate of duty on account of their specific use, which would have been applied to those goods if they had been placed under the end-use procedure.

2. Paragraph 1 shall apply if an authorisation to place those goods under the end-use procedure could have been issued and if the conditions for the duty exemption or the reduced rate of duty on account of their specific use could have been fulfilled at the time of acceptance of the customs declaration of their entry for the inward processing procedure.

*Article DA-III-1-03 (313-1-03-DA)*

**Specific import duty on processed products resulting from outward processing**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 86(5)	Article 88(a)	none	-	DA

In cases of outward processing operations not covered by Articles 260 and 261 of the Code and where specific import duty is involved, the amount of the import duty shall be calculated on the basis of the cost of the processing operation undertaken outside the customs territory of the Union, multiplied by the amount of import duty applicable to the processed products divided by the customs value of the processed products.

*Article DA-III-1-04 (313-1-04-DA)*

**Derogation for the calculation of the amount of import duty on processed products resulting from inward processing**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 86(3) & 86(4)	Article 88(b)	None	-	DA

Article 86(3) of the Code shall apply for the determination of the amount of import duty corresponding to a customs debt incurred for processed products resulting from the inward-processing procedure where the following conditions are fulfilled:

- (a) these processed products are imported directly or indirectly by the relevant holder of the authorisation within a period of one year after their re-export;
- (b) where the goods placed under the inward-processing procedure were subject to a commercial or an agricultural policy measure or an anti-dumping duty, countervailing duty, safeguard duty, retaliation duty or similar duty;
- (c) where no examination of the economic conditions takes in the cases of inward processing referred to in Article DA-VII-1-05(1) (710-05(1)(b)-DA), took place.

## SUBSECTION 2

### TIME LIMIT TO ESTABLISH THE PLACE WHERE THE CUSTOMS DEBT IS INCURRED

#### *Article DA-III-1-05 (313-2-01-DA)*

#### **Union transit**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 87(2)	Article 88(c)	Article 450a	-	DA

For goods placed under the Union transit procedure, the time limit referred to in Article 87(2) of the Code shall be either of the following:

- (a) seven months from the latest date on which the goods should have been presented at the customs office of destination, unless before the expiry of that time limit a request to transfer recovery of the customs debt was sent to the authority responsible for the place where, according to the evidence obtained by the customs authority of the Member State of departure, the events from which the customs debt arises occur, in which case this period is extended with a maximum of one month;
- (b) where the customs authority of the Member State of departure has not been notified of the arrival of the goods, one month from the expiry of the time limit for the reply by the holder of the procedure to the request for the information needed to discharge the procedure, in case the holder of the procedure has provided insufficient or no information.

#### *Article DA-III-1-06 (313-2-02-DA)*

#### **TIR**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>

Article 87(2)	Article 88(c)	Article 456(1) 2 <sup>nd</sup> subparagraph	-	DA
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For goods placed under transit in accordance with the TIR Convention, the time limit referred to in Article 87(2) of the Code shall be seven months from the latest date on which the goods should have been presented at the customs office of destination or exit.

*Article DA-III-1-07 (313-2-03-DA)*

### **ATA/CPD**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 87(2)	Article 88(c)	none	-	DA

For goods placed under transit in accordance with the ATA Convention/Istanbul Convention, the time limit referred to in Article 87(2) of the Code shall be seven months from the date on which the goods should have been presented at the customs office of destination.

*Article DA-III-1-08 (313-2-04-DA)*

### **Cases other than transit**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 87(2)	Article 88(c)	none	-	DA

For goods placed under a special procedure other than transit or goods which are in temporary storage, the time limit referred to in Article 87(2) of the Code shall be seven months from:

- the prescribed period for discharge of the special procedure,
- ending of temporary storage or,
- where no period for discharge has been prescribed, the date on which it has been established that the special procedure under which the goods were placed was not discharged properly following a movement of those goods between different places in the customs territory of the Union.

## CHAPTER 2

### *Guarantee for a potential or existing customs debt*

#### SECTION 1

##### GENERAL PROVISIONS

###### *Article DA-III-2-01 (321-03-DA)*

#### **Cases where no guarantee shall be required for goods placed under the temporary admission procedure**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 89(8)(c)	Article 99(a)	Article 581(1)	32-01 (ex Annex 77)	DA

The placing of goods under the temporary admission procedure shall not be subject to the provision of a guarantee in the following situations:

- (a) where the customs declaration may be made orally or by any other act;
- (b) in the case of materials belonging to airlines, shipping or railway companies or postal services and used by them in international traffic subject to those materials being distinctively marked;
- (c) in the case of packings imported empty, carrying indelible non-removable markings;
- (d) where the previous holder of the authorisation for temporary admission declared the goods for the procedure in accordance with Articles DA-V-2-04 and DA-V-2-05 (522-4-03-DA and 522-4-04-DA) and the goods are subsequently placed under temporary admission for the same purpose.

###### *Article DA-III-2-02 (321-06-DA)*

#### **Guarantee by a guarantor**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 94	Article 99(b)	Articles 342	-	DA

1. Where the guarantee is provided in the form of an undertaking by a guarantor, the guarantor shall indicate an address for service or appoint an agent in each Member State, except where the second subparagraph of Article 89(2) of the Code applies.

2. The revocation of the approval or cancellation of the undertaking of the guarantor shall take effect on the 16th day following the date on which the revocation or cancellation is notified to the guarantor or the customs office of guarantee, as appropriate.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(3)(a)	Article 7(b)	Article 450c	33-02 (ex Annex 59)	DA

3. Where an individual guarantee is provided by a guarantor in the form of individual guarantee vouchers it may, in accordance with Article 6(3)(a) of the Code, be in a form other than by data processing techniques if acceptable to the customs authorities.

*Article DA-III-2-03 (321-07-DA)*

**Forms of guarantee other than cash deposit or undertaking given by a guarantor**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 92(1) (c)	Article 99(b)	Article 857	-	DA

1. The forms of guarantee referred to in Article 92(1)(c) of the Code, shall be the following:

- (a) the creation of a mortgage, a charge on land, an antichresis or other right deemed equivalent to a right pertaining to immovable property;
- (b) the cession of a claim, the pledging, with or without surrendering possession, of goods, securities or claims or a savings bank book or entry in the national debt register;
- (c) the assumption of joint contractual liability for the full amount of the debt by a third party approved for that purpose by the customs authorities or the lodging of a bill of exchange the payment of which is guaranteed by such third party;
- (d) a cash deposit or means of payment deemed equivalent thereto other than in euro or the currency of the Member State in which the guarantee is required;
- (e) participation, subject to payment of a contribution, in a general guarantee scheme administered by the customs authorities.

2. The forms of guarantee referred to in paragraph 1 shall not be accepted for the placing of goods under the Union transit procedure.

3. The Member State shall determine the circumstances in which and the conditions under which the forms of guarantee referred to in paragraph 1 are accepted.

## SECTION 2

### COMPREHENSIVE GUARANTEE AND GUARANTEE WAIVER



**Reduction of the level of the comprehensive guarantee and guarantee waiver**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 95(2),(3)	Article 99(c)	Article 380 for Community transit	-	DA

1. An authorisation to use a comprehensive guarantee with a reduced amount as referred to in Article 95(2) of the Code shall be granted where the person required to provide a guarantee demonstrates that he fulfils, accordingly, the following conditions:

- (a) for the purposes of reduction to 50 % of the reference amount:
  - (i) maintain an accounting system which is consistent with the generally accepted accounting principles applied in the Member State where the accounts are held and which will facilitate audit-based customs control. The accounting system shall maintain a historical record of data that provides an audit trail from the moment the data enters the file;
  - (ii) have an administrative organisation which corresponds to the type and size of business and which is suitable for the management of the flow of goods, and have internal controls capable of detecting illegal or irregular transactions;
  - (iii) the applicant is not subject to bankruptcy proceedings at the time of submission of the application;
  - (iv) during the last three years preceding the submission of the application the applicant has fulfilled his financial obligations regarding payments of customs duty and all other duty, taxes or charges which are collected on or in connection with the import or export of goods;
  - (v) the applicant has no negative assets, except when it can be proved that they can be covered;
  - (vi) the applicant can demonstrate sufficient financial resources to meet his obligations, for the part of the reference amount not covered by the guarantee;
- (b) for the purposes of reduction to 30 % of the reference amount:
  - (i) maintain an accounting system which is consistent with the generally accepted accounting principles applied in the Member State where the accounts are held and which will facilitate audit-based customs control. The accounting system shall maintain a historical record of data that provides an audit trail from the moment the data enters the file;
  - (ii) have an administrative organisation which corresponds to the type and size of business and which is suitable for the management of the flow of goods, and have internal controls capable of detecting illegal or irregular transactions;
  - (iii) ensure that employees are made aware of the need to inform the customs authorities whenever compliance difficulties are discovered and establish suitable contacts to inform the customs authorities of such occurrences;

(iv) the applicant is not subject to bankruptcy proceedings at the time of submission of the application;

(v) during the last three years preceding the submission of the application the applicant has fulfilled his financial obligations regarding payments of customs duty and all other duty, taxes or charges which are collected on or in connection with the import or export of goods;

(vi) the applicant has no negative assets, except when it can be proved that they can be covered;

(vii) the applicant can demonstrate sufficient financial resources to meet his obligations, for the part of the reference amount not covered by the guarantee.

2. For the purposes of Article 95(2) of the Code, a guarantee waiver shall be granted where the person required to provide a guarantee demonstrates that he fulfils the following requirements:

- (a) maintain an accounting system which is consistent with the generally accepted accounting principles applied in the Member State where the accounts are held and which will facilitate audit-based customs control. The accounting system shall maintain a historical record of data that provides an audit trail from the moment the data enters the file;
- (b) allow the customs authority physical or electronic access to its customs and, where appropriate, transport records;
- (c) have a logistical system which distinguishes between Union and non-Union goods;
- (d) have an administrative organisation which corresponds to the type and size of business and which is suitable for the management of the flow of goods, and have internal controls capable of detecting illegal or irregular transactions;
- (e) where applicable, have satisfactory procedures in place for the handling of licences and authorisations connected to commercial policy measures or to trade in agricultural products;
- (f) have satisfactory procedures in place for the archiving of the company's records and information and for protection against the loss of information;
- (g) ensure that employees are made aware of the need to inform the customs authorities whenever compliance difficulties are discovered and establish suitable contacts to inform the customs authorities of such occurrences;
- (h) have appropriate information technology security measures in place to protect the applicant's computer system from unauthorised intrusion and to secure the applicant's documentation;
- (i) the applicant is not subject to bankruptcy proceedings at the time of submission of the application;
- (j) during the last three years preceding the submission of the application the applicant has fulfilled his financial obligations regarding payments of customs duty and all other duty, taxes or charges which are collected on or in connection with the import or export of goods;
- (k) the applicant can demonstrate sufficient financial resources to meet his obligations;

- (l) the applicant has no negative assets, except when it can be proved that they can be covered.

### SECTION 3

#### PROVISIONS FOR GOODS PLACED UNDER THE UNION TRANSIT PROCEDURE AND THE TRANSIT PROCEDURE IN ACCORDANCE WITH THE ISTANBUL CONVENTION

##### *Article DA-III-2-05 (323-1-09-DA)*

#### **Release of the guarantor's obligations – Union transit**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 98	Articles 99(d)	Article 450c	-	DA

1. Under the Union transit procedure, the guarantee shall be released and the guarantor thus released from his obligations unless

- a) the customs authorities of the Member State of departure, within nine months of the prescribed time limit for presentation of the goods at the customs office of destination, notify the guarantor that the procedure has not been discharged; or
- b) the customs authorities competent for the place where the customs debt is incurred, within three years of the prescribed time limit for presenting the goods at the customs office of destination, notify the guarantor that he is, or might be, required to pay the amount of the customs debt for which he is liable in respect of the Union transit operation in question.

2. The notification as referred to in point (b) of paragraph 1 may be sent by other than data processing techniques referred to in Article 6(3)(a) of the Code. The common data requirements of the notification are:

- (a) the number and date of the customs declaration;
- (b) the name of the customs office of departure;
- (c) the name of the holder of the procedure;
- (d) the amount involved.

##### *Article DA-III-2-06 (323-02-DA)*

#### **CPD – Notification of the non-discharge**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 6(3)(a) & 98	Article 7(b) & 99(d)	Article 457d	-	DA

The guarantee shall be released and the guarantee association thus released from its obligations one year from the date of expiry of the validity of the CPD carnet, unless the customs authorities establish that the temporary admission procedure has not been discharged for goods covered by a CPD carnet, and notifies it to the guarantee association, before that date.

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 6(3)(a)	Article 7(b)	Article 450c	33-02 (ex Annex 59)	DA

The customs authorities may, in accordance with Article 6(3)(a) of the Code notify the guaranteeing association of the non-discharge of the CPD carnet by any appropriate means.

## CHAPTER 3

### Recovery and payment of duty and repayment and remission of the amount of import and export duty

#### SECTION 1

#### DETERMINATION OF THE AMOUNT OF IMPORT OR EXPORT DUTY, NOTIFICATION OF THE CUSTOMS DEBT AND ENTRY IN THE ACCOUNTS

##### SUBSECTION 1

##### GENERAL PROVISIONS

**Disclaimer:** NO DA foreseen.

##### SUBSECTION 2

##### SPECIFIC PROVISIONS

**Disclaimer:** NO DA foreseen.

##### SUBSECTION 3

#### NOTIFICATION OF THE CUSTOMS DEBT AND CLAIM FOR PAYMENT FROM GUARANTEEING ASSOCIATION

*Articles DA-III-3-01 (331-07-DA)*

##### Means of notification of the customs debt

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 6(3)(a)	Article 7(b)	-	-	DA

The notification of the customs debt may be made by means other than data processing techniques referred to in Article 6(3)(a) of the Code.

*Article DA-III-3-02 (331-09-DA)*

##### Exemption from notification of the customs debt

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 102(1)(d)	Article 106	Articles 868-870	-	DA

1. The customs authorities shall not notify the customs debt where the amount of import or export duty concerned is less than EUR 10.

2. Where the customs debt was initially notified with an amount of import or export duty which is less than the amount of import or export duty payable, there shall be no notification of the customs debt for the difference between those amounts if it is less than EUR 10.

3. The amount of EUR 10 referred to in paragraphs 1 and 2 shall correspond to each customs declaration.

*Article DA-III-3-03 (331-11-DA)*

**ATA/CPD - Claim for payment from the guaranteeing association**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 98	Article 99(d)	Articles 459-460	33-02 (ex Annex 59)	<b>DA</b>

1. The guarantee shall be released and the guarantee association thus released from its obligations one year from the date of expiry of the validity of the ATA carnet, unless the customs authorities establish that a customs debt has been incurred for goods covered by an ATA carnet, and notifies it to the guarantee association, before that date.

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 6(3)(a) & 6(2)	Article 7(b) & 7(a)	Article 450c	33-02 (ex Annex 59)	DA

The common data requirements of the notification are (set out in an annex xx). The common data requirements of the information memo sent to the customs office of temporary admission are set out in Annex 33-02 (ex-Annex 59). Both the notification and memo may be sent by other than data processing techniques referred to in Article 6(3)(a) of the Code.

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 98	Article 99(d)	Articles 459-460	33-03 (ex-Annex 60)	<b>DA</b>

2. The guarantee shall be released and the guarantee association thus released from its obligations one year after the notification referred to in Article DA-III-2-06, unless the customs authorities establish that a customs debt has been incurred for goods covered by a CPD carnet, and notifies it to the guarantee association, before that date.

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 6(3)(a) & 6(2)	Article 7(b) & 7(a)	Article 450c	33-03 (ex-Annex 60)	DA

The common data requirements of the notification are (set out in an annex xx) and it may be sent by means other than data processing techniques referred to in Article 6(3)(a) of the Code.

## SECTION 2

### PAYMENT OF THE AMOUNT OF IMPORT OR EXPORT DUTY

#### *Article DA-III-3-04 (332-03-DA)*

#### **Suspension of payment in case of application for remission**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 108(3)(a)	Article 115	Article 876a	-	DA

1. The customs authorities shall suspend the debtor's obligation to pay the amount of import or export duty until they have taken a decision on the application for remission made in accordance with Article 121 of the Code, provided that, where the goods are no longer under customs supervision, the following conditions are fulfilled:

- (a) a guarantee is lodged for the amount concerned;
- (b) where an application has been presented for remission pursuant to Article 118, 119 or 120 of the Code, the customs authorities consider that the conditions laid down in the relevant provision may be regarded as having been fulfilled;
- (c) where an application has been presented for remission pursuant to Article 117 of the Code and the customs authorities consider that the conditions for such remission are fulfilled or have good reason to believe that irreparable damage is to be feared for the person concerned.

2. By derogation from paragraph 1(a), the customs authorities shall not require a guarantee if it is established, on the basis of a documented assessment, that it would be likely to cause the debtor serious economic or social difficulties.

#### *Article DA-III-3-05 (332-04-DA)*

#### **Suspension of payment where goods are to be confiscated, destroyed or abandoned to the State**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
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Article 108(3)(b)	Article 115	Article 876a	-	DA
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Where goods are to be confiscated, destroyed or abandoned to the State, the customs authorities shall suspend the debtor's obligation to pay the amount of import or export duty if they consider that the conditions for confiscation, destruction or abandonment are likely to be met and the goods are still under customs supervision.

*Article DA-III-3-06 (332-05-DA)*

**Suspension of payment where the customs debt incurred through non-compliance**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 108(3)(c)	Article 115	Article 876a	-	DA

1. Where a customs debt is incurred under Article 79 of the Code, the customs authorities shall suspend the obligation of the person referred to in paragraph 3(a) of that Article to pay the amount of import or export duty where at least one other debtor has been identified and the amount concerned has also been notified to him in accordance with Article 102 of the Code.
2. The suspension shall be granted only on the condition that the person referred to in Article 79(3)(a) of the Code is not also covered by one of the other points of that paragraph and no deception or obvious negligence may be attributed to that person.
3. The duration of the suspension shall be limited to one year. However, this period may be extended by the customs authorities for justified reasons.
4. The suspension shall be conditional on the lodging by the person for whose benefit it is granted of a valid guarantee for the amount of the import or export duty at stake, except in either of the following situations:
  - (a) a guarantee covering the whole amount of import or export duty at stake already exists and the guarantor has not been released from his undertakings;
  - (b) it is established, on the basis of a documented assessment, that the requirement of a guarantee would be likely to cause the debtor serious economic or social difficulties.

### SECTION 3

#### REPAYMENT AND REMISSION



## SUBSECTION 1

### GENERAL PROVISIONS AND PROCEDURE

#### *Article DA-III-3-07 (333-02-DA)*

#### **Application for repayment or remission**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 22(1)	Article 24(a)	Articles 878(1) & 879(1), 881	Annex 33-05 (ex-Annex 111)	DA

1. By way of derogation from the third subparagraph of Article 22(1) of the Code, the application for repayment or remission ('application') shall be submitted to the customs authorities that notified the debt.

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 6(2)	Article 7(a)	Articles 886	33-07	DA

2. Applications shall contain the data requirements set out in part I of Annex 33-05 (ex-Annex 111).

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 6(3)(a) & 103	Article 7(b)		33-07	DA

3. The application may be made by means other than data processing techniques referred to in Article 6(3)(a) of the Code.

#### *Article DA-III-3-08 (333-03-DA)*

#### **Agricultural goods in respect of which a licence was produced**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 22(2)	Article 24(b)	Articles 880-896	-	DA

1. Without prejudice to any specific provisions adopted under the common agricultural policy, an application relating to goods in respect of which an import or export licence was produced when the relevant customs declaration was lodged shall be supported by certification by the authorities responsible for issuing such licence attesting that the necessary steps have been taken to cancel its effects.

2. The certification referred to in paragraph 1 shall not be required, where:
- (a) the customs authority to which the application is submitted issued the licence itself;
  - (b) the ground for the application is an error that has no effect on the attribution of the licence.

*Article DA-III-3-09 (333-06-DA)*

### **Supplementary information**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 6(2) & 6(3)(a)	Article 7(a) and 7(b)	Articles 885, 899(4), 910-911	Annex 33-06 (ex Annex 112)	DA

Where the application relates to goods which are situated in a Member State other than that in which the customs debt was notified, the decision-taking customs authority request information from the customs authority where the goods are situated. This request shall contain the data requirements set out in Annex 33-06 (ex-Annex 112).

The request for information may be made by means other than data processing techniques referred to in Article 6(3)(a) of the Code.

*Article DA-III-3-10 (333-08-DA)*

### **Notification and content of the decision**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 6(2)	Article 7(a)	Articles 886	33-07	DA

1. The decision granting repayment or remission shall include, depending on the circumstances, some or all of the following particulars:

- (a) the information necessary for identifying the good to which it applies;
- (b) the grounds for repayment or remission of the import or export duty and a reference to the corresponding Article of the Code and, where appropriate, the other corresponding provisions;
- (c) the use to which the goods may be put or the destination to which they may be sent, depending on the possibilities available in the particular case under the Code and where appropriate on the basis of a specific authorization by the decision-taking customs authority;
- (d) the time limit for completion of the formalities to which repayment or remission of the import or export duty is subject;

- (e) a statement indicating that the import or export duty will not be repaid or remitted until the implementing customs office has informed the decision-taking customs authority that the formalities to which repayment or remission is subject have been completed;
- (f) particulars of any requirements to which the goods remain subject pending implementation of the decision;
- (g) a notice informing the recipient that he must give the original of the decision to the implementing customs office of his choice when presenting the goods.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 6(3)(a)	Article 7(b)	Articles 886	33-07	DA

2. The decision shall be notified to the applicant by means other than data processing techniques referred to in Article 6(3)(a) of the Code.

*Article DA-III-3-11 (333-09-DA)*

**Formalities related to the decision**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22(4)	Article 24(d)	Articles 886, 893, 899(2) 2 <sup>nd</sup> subpar	-	DA

Where repayment or remission is subject to the completion of formalities, the decisions shall take effect once those formalities are completed and shall not exceed 60 days from the date of notification of the decision to repay or remit, except in case of unforeseeable circumstances or *force majeure*.

*Article DA-III-3-12 (333-10-DA)*

**Completion of formalities**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(2)&(3)(a)	Article 7(a)&(b)	Articles 887, 888, 912	Annex 33-08 (ex-Annex 113)	DA

Where the application relates to goods which are situated in a Member State other than that in which the customs debt was notified, information sent from the monitoring customs authority to the decision-making customs authority on the completion of formalities may be sent by means other than data processing techniques referred to in Article 6(3)(a) of the Code. The information shall contain the data requirements set out in Annex 33-08 (ex-Annex 113).

*Article DA-III-3-13 (333-21-DA)*

**Suspension of the time limit for taking a decision**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 22(3)	Article 24(c)	Article 899(2) 2 <sup>nd</sup> subpar	-	DA

Where the first subparagraph of Article 116(3) of the Code or point (b) of the second subparagraph of Article 116(3) of the Code applies, the decision-taking customs authority shall not take a decision until the end of the procedure initiated in accordance with those provisions.

**SUBSECTION 2**

**DECISIONS TO BE TAKEN BY THE COMMISSION**

*Article DA-III-3-14 (333-24-DA)*

**Submission of the case**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 116(3)	Article 122	Articles 871, 872, 905, 906	-	DA

1. When a Member State submits a case to the Commission in accordance with the first subparagraph of Article 116(3) of the Code, it shall transmit a file containing all the information required for the Commission to take its decision.
2. The file shall include the following:
  - (a) a summary of the case;
  - (b) detailed information establishing that the conditions referred to in Articles 119 or 120 of the Code are fulfilled and in particular those referring to the behaviour of the operator concerned;
  - (c) a statement, signed by the applicant for repayment or remission, certifying that he has read the file and either stating that he has nothing to add or listing all the additional information that he considers should be included.
3. As soon as it receives the file the Commission shall inform the Member State concerned accordingly.
4. Where the information transmitted by the Member State is not sufficient to take a decision on the case concerned, the Commission may request that additional information be supplied.

5. The Commission shall return the file to the Member State and the procedure referred to in Articles DA-III-3-15 to DA-III-3-18 (333-25-DA to 333-28-DA) shall be deemed never to have been initiated in any of the following situations:

- (a) the file shows that there is a disagreement between the Member State that has transmitted the file and the person who signed the statement referred to in paragraph 2(c) as regards the account of the facts;
- (b) the file is obviously incomplete since it contains nothing that would justify its consideration by the Commission;
- (c) the case should not have been submitted in accordance with Article 116(3) of the Code;
- (d) new information of a nature to alter substantially the presentation of the facts or the legal assessment of the case has been transmitted by the Member State to the Commission while it is considering the file.

6. The Commission shall make available to all Member States a copy of the summary of the case within 15 days from the date on which it received the file.

*Article DA-III-3-15 (333-25-DA)*

**Right for the applicant to express his point of view**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 116(3)	Article 122	Articles 872a, 906a	-	DA

1. Where the Commission intends to take an unfavourable decision, it shall communicate its objections to the applicant in writing, together with a reference to all the documents and information on which it bases those objections. It shall inform the applicant of his right to have access to his file.

2. The applicant shall express his point of view in writing within 30 days from the date on which he received the communication referred to in paragraph 1. If he does not express his point of view within that period, it shall be deemed that he has waived the right to express his point of view.

*Article DA-III-3-16 (333-26-DA)*

**Time-limits**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 116(3)	Article 122	Articles 873, 907	-	DA

1. Within nine months from the date on which the file referred to in Article DA-III-3-14(1) (333-24(1)-DA) is received by the Commission, the Commission shall decide whether or not repayment or remission is justified.

2. Where the detailed information referred to in Article DA-III-3-14(2)(b) (333-24(2)(b)-DA) or the statement referred to in Article DA-III-3-14(2)(c) (333-24(2)(c)-DA) is not included in the file, the period referred to in paragraph 1 shall be counted from the date the Commission received them. The Commission shall notify the applicant accordingly.
3. Where the Commission has found it necessary to request additional information from the Member State, the period referred to in paragraph 1 shall be extended by a period equivalent to that between the date the Commission sent the request for additional information and the date it received that information. The Commission shall notify the applicant of the extension.
4. Where the Commission conducts investigations in order to take a decision, the period referred to in paragraph 1 shall be extended by the time necessary to complete the investigations. Such an extension shall not exceed nine months. The Commission shall notify the Member State and the applicant of the dates on which investigations are opened and closed.
5. In the case referred to in Article DA-III-3-15 (333-25-DA) the period referred to in paragraph 1 shall be extended by 30 days.

*Article DA-III-3-17 (333-27-DA)*

**Empowerment and notification of the decision**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 116(3)	Article 122	Articles 874-875, 908	-	DA

1. Where the decision referred to in Article DA-III-3-16(1) (333-26(1)-DA) is favourable to the applicant the Commission may specify the conditions under which the Member States may repay or remit duty in cases involving comparable issues of fact and of law.
2. The Commission shall notify the Member State concerned of its decision as soon as possible and in any event within 30 days of the expiry of the period specified in Article DA-III-3-16(1) (333-26(1)-DA).
3. The decision-taking customs authority shall decide on the application on the basis of the Commission's decision notified in accordance with paragraph 2.
4. The Member State to which the decision-taking customs authority belongs shall inform the Commission accordingly.

*Article DA-III-3-18 (333-28-DA)*

**Consequences of a failure to take a decision or notify**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 116(3)	Article 122	Articles 876,909	-	DA

If the Commission does not take a decision within the time limit provided for in Article DA-III-3-16 (333-26-DA), or does not notify a decision to the Member State in question within the time limit provided for in DA-III-3-17 (Article 333-27-DA), the decision-taking customs authority shall take a decision favourable to the applicant.

## CHAPTER 4

### *Extinguishment of a customs debt*

#### SECTION 1

#### IRRETRIEVABLE LOSS

**Disclaimer:** NO DA foreseen.

#### SECTION 2

FAILURES WHICH HAVE NO SIGNIFICANT EFFECT ON THE CORRECT OPERATION OF  
THE CUSTOMS PROCEDURE CONCERNED

*Article DA-III-4-01 (342-01-DA)*

#### **List of failures which have no significant effect on the correct operation of the customs procedure**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 124(1)(h)(i)	Article 126	Articles 859, 865(2), 865a, 900(1(a)-(b)	-	DA

1. For the purpose of Article 124(1)(h)(i) of the Code it shall be considered that there is a failure with no significant effect on the correct operation of the customs procedure concerned in any of the following situations:

- (a) exceeding a time limit, where the time limit would have been extended had an extension been applied for in time;
- (b) where a customs debt has been incurred for goods placed under a special procedure or in temporary storage pursuant to Article 79(1)(a) or (c) of the Code and those goods were subsequently released for free circulation;
- (c) in the case of goods placed under a special procedure other than transit and free zone or goods which are in temporary storage, any error concerning the particulars in the customs declaration discharging the procedure or, accordingly, ending the temporary storage provided this error has no impact on the discharge of the procedure or the end of the temporary storage;;
- (d) where a customs debt has been incurred pursuant to Article 79(1)(a) or (b) of the Code, on condition that the person concerned informs the competent customs authorities about the non-compliance before either the customs debt has been notified or the customs authorities have informed that person that they intend to perform a control.



2. In the cases referred to in paragraph 1(a), (b) and (c), the condition laid down in Article 124(1)(h)(ii) of the Code is deemed to be fulfilled.

**TITLE IV**

**GOODS BROUGHT INTO THE CUSTOMS TERRITORY OF THE UNION**

**CHAPTER 1**

*Entry summary declaration*

*Article DA-IV-1-01 (410-03-DA [Article 410-07 MCCIP] )*

**Waiver from the obligation to lodge an entry summary declaration**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 127 (2)(b)	Article 131 (1)	Article 181c	-	DA

In accordance with Article 127(2)(b) of the Code, the lodging of an entry summary declaration shall be waived in respect of the following goods:

- (a) electrical energy;
- (b) goods entering by pipeline;
- (c) letters and postcards, moved under the rules of the acts of the Universal Postal Union;
- (d) household effects as defined in Article 2(1)(d) of Council Regulation (EC) No 1186/2009 provided they are not carried under a transport contract;
- (e) the following goods to be imported for temporary admission with total relief from import duty:
  - (i) animals for transhumance or grazing or for the performance of work or transport and other goods for use in frontier zones referred to in Article DA-VII-4-20 (741-3-07-DA);
  - (ii) packings referred to in Article DA-VII-4-24(a) (741-3-11-DA (a)), bearing the permanent, indelible markings of a person established outside the customs territory of the Union provided they are not carried under a transport contract;
  - (iii) goods for sports purposes imported by travellers referred to in Article DA-VII-4-15 (741-3-02-DA);
  - (iv) welfare materials for seafarers referred to in Article DA-VII-4-16 (741-3-03-DA);
  - (v) disaster relief material referred to in Article DA-VII-4-17 (741-3-04-DA) provided they are not carried under a transport contract;
  - (vi) medical, surgical and laboratory equipment referred to in Article DA-VII-4-18 (741-3-05-DA) provided they are not carried under a transport contract;

- (vii) instruments and apparatus necessary for doctors to provide assistance for patients awaiting an organ transplantation referred to in Article DA-VII-4-22(1) (741-3-09-DA(1) ) provided they are not carried under a transport contract;
  - (viii) portable musical instruments referred to in Article DA-VII-4-22(2) (741-3-09-DA(2) ) provided they are not carried under a transport contract;
- (f) pallets, provided they are not carried under a transport contract;
- (g) the following goods to be imported for temporary admission with total relief from import duty or entitled to relief as returned goods, provided they are not carried under a transport contract:
  - (i) accessories and equipment for pallets referred to in Article DA-VII-4-06 (741-2-03-DA);
  - (ii) containers referred to in Article DA-VII-4-07 (741-2-04-DA);
  - (iii) equipment for containers referred to in Article DA-VII-4-08 (741-2-05-DA);
  - (iv) means of transport referred to in Article DA-VII-4-09 (741-2-06-DA);
- (h) radio and television production and broadcasting equipment and vehicles used for such purposes that are specially adapted for that use as well as their equipment, provided they are not carried under a transport contract;
- (i) agricultural, stock-farming, bee-keeping, horticultural and forestry products obtained by Union farmers on properties located in a third country entitled to duty relief under Title II, Chapter VIII of Regulation (EC) No 1186/2009;
- (j) educational, scientific and cultural materials, scientific instruments and apparatus entitled to duty relief under Title II, Chapter IX of Regulation (EC) No 1186/2009 provided they are not carried under a transport contract;
- (k) products of fishing or fish-farming activities entitled to duty relief under Title II, Chapter VIII of Regulation (EC) No 1186/2009;
- (l) non-commercial goods contained in the travellers' personal baggage;
- (m) goods moved under cover of the form 302 provided for under the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, signed in London on 19 June 1951;
- (n) goods on vessels or aircrafts which are carried between ports or airports in the customs territory of the Union without calling at any port outside that territory;
- (o) weapons and military equipment brought into the customs territory of the Union by the authorities in charge of the military defence of a Member State, in military transport or transport operated for the sole use of the military authorities;
- (p) the following goods brought into the customs territory of the Union directly from offshore installations operated by a person established in the customs territory of the Union provided that the following conditions are fulfilled:
  - (i) goods which were incorporated in such offshore installations, for the purposes of their construction, repair, maintenance or conversion;

- (ii) goods which were used to fit or equip the said offshore installations;
- (iii) provisions used or consumed on the said offshore installations;
- (iv) non-hazardous waste from the said offshore installations;
- (q) consignments whose weight does not exceed 250 grams;
- (r) goods entitled to relief pursuant to the Vienna Convention on diplomatic relations of 18 April 1961, the Vienna Convention on consular relations of 24 April 1963 or other consular conventions, or the New York Convention of 16 December 1969 on special missions;
- (s) goods which have been supplied for incorporation as parts of or accessories in vessels and aircraft and for the operation of the engines, machines and other equipment of vessels or aircrafts, as well as foodstuffs and other items to be consumed or sold on board;
- (t) goods brought into the customs territory of the Union from Ceuta and Melilla, Gibraltar, Helgoland, the Republic of San Marino, the Vatican City State, the municipalities of Livigno and Campione d'Italia, the national waters of Lake Lugano which are between the bank and the political frontier of the area between Ponte Tresa and Porto Ceresio;
- (u) products of sea-fishing and other products taken from the sea or products obtained from them on board factory-ships.

*Article DA-IV-1-02 (410-04-DA [Article 410-06 MCCIP] )*

#### **Time limits – Maritime traffic**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 127 (3) and (7)	Article 131(b)	Article 184a(1)	-	DA

In the case of maritime traffic, the entry summary declaration shall be lodged by the following time limits:

- (a) for containerised cargo, other than where point (c) or (d) applies, at least 24 hours before the goods are loaded onto the vessel on which they are to be brought into the customs territory of the Union;
- (b) for bulk/break bulk cargo, other than where point (c) or (d) applies, at the latest four hours before arrival of the vessel at the first point of entry into the customs territory of the Union;
- (c) at least two hours before arrival of the vessel at the first point of entry into the customs territory of the Union in case of goods coming from any of the following:
  - (i) Greenland;
  - (ii) the Faeroe Islands;

- (iii) Iceland;
- (iv) ports on the Baltic Sea, the North Sea, the Black Sea, the Mediterranean Sea;
- (v) other ports in Morocco;
- (d) except where point (c) applies, at least two hours before arrival of the vessel at the first point of entry into the customs territory of the Union for movements of goods whose duration is less than 24 hours between a third country and any of the following territories:
  - (i) the French overseas departments;
  - (ii) the Azores;
  - (iii) Madeira;
  - (iv) the Canary Islands.

*Article DA-IV-1-03 (410-04-DA [Article 410-06 MCCIP] )*

#### **Time limits – Air traffic**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 127 (3) and (7)	Article 131(b)	Article 184a (2)	-	DA

1. In the case of air traffic, the entry summary declaration shall be lodged as early as possible before the goods are loaded onto the aircraft on which they are to be brought into the customs territory of the Union.

2. Where only certain particulars of the entry summary declaration are provided within the time limit referred to in paragraph 1, the other particulars shall be provided by the following time limits:

- (a) for flights with a duration of less than four hours at least by the time of the actual departure of the aircraft;
- (b) for other flights, at least four hours before the arrival of the aircraft at the first airport in the customs territory of the Union.

*Article DA-IV-1-04 (410-04-DA [Article 410-06 MCCIP] )*

#### **Time limits – Rail traffic**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 127 (3) and (7)	Article 131(b)	Article 184a (3)	-	DA

In the case of traffic by rail, the entry summary declaration shall be lodged at least two hours before arrival of the means of transport at the place for which the customs office of first entry is competent.

*Article DA-IV-1-05 (410-04-DA [Article 410-06 MCCIP] )*

#### **Time limits – Road and inland waterways traffic**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 127 (3) and (7)	Article 131(b)	Article 184a (3) & (4)	-	DA

In the case of traffic by road and inland waterways, the entry summary declaration shall be lodged at least one hour before arrival of the means of transport at the place for which the customs office of first entry is competent.

*Article DA-IV-1-06 (410-04-DA [Article 410-06 MCCIP] )*

#### **Time limits – Combined transportation**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 127 (3) and (7)	Article 131(b)	Article 183b (2)	-	DA

In the case of combined transportation, where the active means of transport entering the customs territory of the Union is only transporting another means of transport which after its entry into the customs territory of the Union, will move by itself as an active means of transport, the time limit for lodging the entry summary declaration shall be the time limit applicable to the active means of transport entering the customs territory of the Union, as specified in Articles DA-IV-1-02 to DA-IV-1-05.

*Article DA-IV-1-07 (410-04-DA [Article 410-06 MCCIP] )*

#### **Time limits –Force majeure**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 127 (3) and (7)	Article 131(b)	Article 184b(c)	-	DA

The time limits referred to in Articles DA-IV-1-02 to DA-IV-1-05 shall not apply in cases of *force majeure*.

*Article DA-IV-1-08 (410-XXX-DA)*

**Other persons required to submit particulars of the entry summary declaration**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 127 (6)	Article 131 (c)			DA

Where the persons referred to in Article 127(4) of the Code are not in a position to provide all the particulars referred to in Article 127 (5) of the Code due to contractual arrangements, another person, holding those particulars and having the appropriate rights to provide them, such as a postal operator a freight forwarder or an importer, shall provide those particulars.

## CHAPTER 2

### *Arrival of goods*

*Article DA-IV-2-01 (420-01-DA)*

#### **Arrival and temporary storage of goods in trade with special fiscal territories**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 1(3)	Article 2	none	-	DA

Member States may apply to goods in trade between a special fiscal territory and another part of the customs territory of the Union, this Chapter and Chapter 2 of Title IV of the Code concerning the arrival of goods.

## SECTION 1

### PRESENTATION, UNLOADING AND EXAMINATION OF GOODS

*Article DA-IV-2-02 deleted*

*Article DA-IV-2-03 (422-02-DA (new) )*

#### **Approval of a place other than the competent customs office**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 139(1)	Article 142			DA

Without prejudice to any specific conditions related to authorisations for special procedures, a place other than the competent customs office shall be approved for the purposes of the presentation of goods to customs where the following conditions are fulfilled:

- (a) regular use of the authorisation is intended;
- (b) the applicant fulfils the criterion laid down in Article 39(a) of the Code;
- (c) the approved place is also authorised for the operation of temporary storage in accordance with Article 148 of the Code.

## SECTION 2

### TEMPORARY STORAGE OF GOODS



*Article DA-IV-2-04 (423-01-DA (new) )*

**Conditions for designating or authorising the use of places pursuant to Article 147 (1) of the Code**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 147(1)	Article 151			DA

In particular cases, customs authorities may approve places other than temporary storage facilities for the temporary storage of goods where the following conditions are fulfilled:

- (a) the requirement laid down in Article 148 (3) of the Code is fulfilled;
- (b) such places allow for the handling of goods pursuant to Article 147 (2) of the Code;
- (c) such places allow for the preservation of the nature and the quantity of the goods.

*Article DA-IV-2-05 deleted*

*Article DA-IV-2-06 (423-03-DA [from Article 710-15 MCCIP])*

**Records**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 148(4)	Article 7(c)	Articles 516, 806(c)(d) (f) (g)	-	DA

1. The records referred to in Article 148(4) of the Code shall contain the following:
  - (a) particulars of the relevant temporary storage declaration and particulars of the corresponding end of temporary storage;
  - (b) particulars of the holder of the goods;
  - (c) the date and reference to other customs documents and any other documents relating to the temporary storage;
  - (d) particulars of marks, identifying numbers, number and kind of packages, the quantity and usual commercial or technical description of the goods and, where relevant, the identification marks of the container necessary to identify the goods;
  - (e) location and particulars of any movement of goods;
  - (f) customs status of goods;
  - (g) particulars of usual forms of handling;
  - (h) where Article 86(1) of the Code applies, the costs for storage or usual forms of handling;

- (i) where records are not part of the main accounts for customs purposes, these records shall refer to the main accounts for customs purposes.

2. The customs authorities may waive the requirement for some of the information provided for in paragraph 1 where this does not adversely affect the customs supervision and controls of the goods.

*Article DA-IV-2-07 (423-04-DA [Article 731-01(1) MCCIP] )*

#### **Retail sale**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 148(1)	Article 151(b)	Article 527	-	DA

Storage facilities for the temporary storage of goods shall not be used for the purpose of retail sale.

*Article DA-IV-2-08 (423-05-DA [Article 731-02 MCCIP] )*

#### **Specially equipped temporary storage facilities**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 148(1)	Articles 151(b)	Article 526	-	DA

Without prejudice to Article 147 (4) of the Code where goods present a danger or are likely to spoil other goods or require special facilities for other reasons, the authorisation may specify that they may only be stored in temporary storage facilities specially equipped to receive them.

*Article DA-IV-2-09 (423-06-DA [Article 731-03 MCCIP] )*

#### **Operation of storage facilities**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 148(1)	Article 151(b)	none	-	DA

Where a person is authorised to operate temporary storage facilities, these facilities cannot be operated by a third person.

*Article DA-IV-2-10 (423-07-DA)*

**Other cases of movement of goods in temporary storage**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 148(5)(c)	Article 151(c)			DA

In accordance with Article 148(5) (c) of the Code, the customs authorities may authorise the movement of goods in temporary storage between different temporary storage facilities covered by different authorisations provided the holders of those authorisations are AEOc.

## TITLE V

### GENERAL RULES ON CUSTOMS STATUS, PLACING GOODS UNDER A CUSTOMS PROCEDURE, VERIFICATION, RELEASE AND DISPOSAL OF GOODS

#### CHAPTER 1

##### *Customs status of goods*

#### SECTION 1

##### GENERAL PROVISIONS

##### *Article DA-V-1-01 (511-01-DA)*

##### **Presumption of customs status of Union goods and of non-Union goods**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 155(2)	Articles 156 (d)	Articles 313, 453	-	DA

1. Goods brought into the customs territory of the Union shall be deemed to be Union goods unless it is established that they do not have customs status of Union goods:

- (a) where, if carried by air, the goods have been loaded or transhipped at an airport in the customs territory of the Union, for consignment to another airport in the customs territory of the Union, provided that they are carried under cover of a single transport document issued in a Member State,
- (b) where, if carried by sea, the goods have been shipped between ports in the customs territory of the Union by a regular shipping service authorised in accordance with Article DA-V-1-02 (512-01-DA).

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 153(1)	Articles 156(a)	Articles 313, 453	-	DA

2. The following shall be deemed to be non-Union goods unless it is established in accordance with Section 3 that they do have customs status of Union goods:

- (a) goods brought into the customs territory of the Union ;
- (b) goods placed under any of the special procedures with the exception of the internal transit and the end-use procedures;

- (c) goods transported under cover of a TIR, an ATA or a Form 302 transit declaration.

## SECTION 2

### REGULAR SHIPPING SERVICE

#### *Article DA-V-1-02 (512-01-DA)*

#### **Authorisation**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 155(2)	Articles 156(b)	Article 313b	-	DA

1. A shipping company may be authorised to establish regular shipping services provided that the conditions of this Article are fulfilled.
2. An authorisation shall be granted only to shipping companies that:
  - (a) fulfil the criterion laid down in Article 39(a) of the Code;
  - (b) determine the vessel(s) to be used for the regular shipping service and specify the ports of call once the authorisation is issued;
  - (c) undertake that on the routes of the regular shipping services, no calls will be made at any port in a territory outside the customs territory of the Union or at any free zone in a port in the customs territory of the Union, and that no transshipments of goods will be made at sea;
  - (d) undertake to register the names of the vessels assigned to the regular shipping service, the first port where the vessel starts its operation as a regular shipping service and the ports of call with the decision-taking customs authority.
  - (e) undertake to use the service for the vessels that it has registered for that purpose.
3. Once a regular shipping service has been authorised, the shipping company concerned shall be required to use the service for the vessels that it has registered for that purpose.

#### *Article DA-V-1-03 (512-02-DA)*

#### **Vessel registration**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 6(2)	Article 7(a)	Article 313b	-	DA

1. The shipping company authorised to establish regular shipping services shall communicate to the decision-taking customs authority the following:

- (a) the names of the vessels assigned to the regular shipping service;
- (b) the first port where the vessel starts its operation as a regular shipping service;
- (c) the ports of call;
- (d) any amendments to the information referred to in points (a), (b) and (c);
- (e) the date and time when the amendments referred to in point (d) take effect.

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 22(4)	Article 24(d)	Article 313b	-	DA

2. The registration shall take effect on the first working day following that of the registration.

*Article DA-V-1-04 deleted*

*Article DA-V-1-05 (512-04-DA)*

#### **Unforeseen circumstances**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 153(1)	Article 156(a)	Article 313b	-	DA

If a vessel registered to a regular shipping service loads or unloads goods in ports outside the customs territory of the Union or in a free zone of a port in the customs territory of the Union those goods shall be deemed to be non-Union goods.

### **SECTION 3**

#### **PROOF OF CUSTOMS STATUS OF UNION GOODS**

##### **SUBSECTION 1**

##### **GENERAL PROVISIONS**

*Article DA-V-1-06 (513-02-DA)*

#### **Contents and endorsement of proof of customs status of Union goods**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 6(2)	Article 7(a)	Articles 315-317	Annexes 52-	DA

			01, new	
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1. The proof for which endorsement is requested shall comply with the structure set out in Annex 52-01-DA.

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 6(2)	Article 7(a)	Articles 315-317	Annexes 52-01, new	DA

2. A proof of customs status of Union goods shall contain appropriate codes for Union goods and for Union goods consigned to, from or between special fiscal territories.

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 22(5)	Article 24(e)	Articles 315-317	Annexes 52-01, new	DA

3. The proof shall be valid for 90 days from the date of endorsement by the competent customs office. At the request of the person concerned, and for justified reasons, the customs office may set a longer period of validity when it endorses the proof.

*Article DA-V-I-07 (513-0X-DA)*

### **Electronic Customs goods manifest**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 155(1)	Article 156(b)	- (draft 317c(1))	Annex ??	DA

The electronic customs goods manifest (electronic manifest) is a document allowing the identification of goods for customs purposes. It can be used to facilitate proof of Union status.

*Article DA-V-I-08 (513-06-DA)*

### **Proof of customs status of Union goods in TIR or ATA carnets**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 6(3)(a)	Article 7(b)			DA

When goods are transported in accordance with the TIR Convention or the ATA Convention/Istanbul Convention, and as an exception to the obligation laid down in the first sub-paragraph of Article 6(1) of the Code, the declarant may, with a view to proving the customs status of Union goods, include an appropriate code in the TIR or ATA carnets.

## SUBSECTION 2

### PROOF OF CUSTOMS STATUS OF UNION GOODS PROVIDED BY AN AUTHORISED ISSUER

#### *Article DA-V-1-09 (513-12-DA)*

##### **Authorised issuer**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 153(2)	Articles 156(b)	Article 324a	Annex X	DA

The competent customs office may authorise any person who fulfils the criterion laid down in Articles 39(a) and (b) of the Code to establish the proof of customs status of Union goods referred to in Article DA-V-1-06 (513-02-DA) without having to request an endorsement of the proof from the competent customs office and/or to establish the proof of Customs status through the indication of an appropriate code on the electronic manifest.

#### *Article DA-V-1-10 (513-13-DA)*

##### **Authorisation**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 6(1a)	Articles 7(a)	Article 324b, 324c	Annex 52-01	DA

The authorisation referred to in Article DA-V-1-09 (513-12-DA) shall specify the following:

- (a) the customs office assigned for controlling the authorised issuer;
- (b) the manner in which the authorised issuer shall ensure that the proofs have been properly established;
- (c) any excluded categories or movements of goods;
- (d) the period within which and the manner in which the authorised issuer shall notify the competent customs office in order to enable that office to carry out any necessary controls before departure of the goods.



### SUBSECTION 3

#### SPECIFIC PROVISIONS CONCERNING PRODUCTS OF SEA-FISHING AND OTHER PRODUCTS TAKEN FROM THE SEA BY BOATS

##### *Article DA-V-1-11 (513-16-DA)*

#### **Scope**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 6(2)	Articles 7(a)			DA

1. Where products and goods are brought into the customs territory of the Union in the circumstances set out in this Article, a proof of customs status of Union goods containing an appropriate code and made out in accordance with Article DA-V-1-12 (513-18-DA) shall be produced to prove the customs status of Union goods.

2. The products and goods referred to in paragraph 1 are the ones transported directly to the customs territory of the Union by any of the following:

- (a) the Union fishing vessel which caught the products and, where applicable, processed them;
- (b) the Union fishing vessel following the transshipment of the products from the vessel referred to in point (a);
- (c) the Union factory ship which processed the products following their transshipment from the vessel referred to in point (a);
- (d) any other vessel onto which the said products and goods were transhipped from the vessels referred to in points (a), (b) and (c), without any further changes being made;
- (e) a means of transport covered by a single transport document made out in the country or territory not forming part of the customs territory of the Union where the products or goods were landed from the vessels referred to in points (a), (b), (c) and (d).

##### *Article DA-V-1-12 (513-18-DA)*

#### **Logbook**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 6(2)	Articles 7(a)	Article	Annex new	DA

A logbook used to produce proof of the customs status of Union goods referred to in Article DA-V-1-11(1) (513-16(1)-DA) shall include the following:

- (a) an appropriate code;
- (b) the products of sea-fishing (name and type) and their gross mass (kg);
- (c) the goods obtained from the products of sea-fishing (kind) with their CN code and gross mass (kg).

*Article DA-V-1-13 (513-18a-DA)*

**Transshipment**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 6(2)	Article 7(a)	Article	Annex new	DA

1. In case of transshipment the logbook of the transshipping vessel shall record the following:

- (a) the name, flag, registration number and full name of the master of the vessel onto which the products and goods were transhipped (receiving vessel);
- (b) where the logbook of the receiving vessel has recorded the transshipment.

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 6(2)	Article 7(a)	Article	Annex new	DA

2. In case of transshipment the proof of customs status of Union goods referred to in Article DA-V-1-11(1) (513-16(1)-DA) shall include a reference to the name, flag, registration number and full name of the master of the vessel from which the products and goods were transhipped.

*Article DA-V-1-14 (513-18b-DA)*

**Products and goods transhipped through a third country**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 6(2)	Article 7(a)	Article	Annex new	DA

The certification for products and goods transhipped through a third country shall be made on a printout of the logbook referred to in Article DA-V-1-12 (513-18-DA).

The printout shall contain the following:

- (a) an endorsement by the customs authority of the third country;
- (b) the date of arrival in and of departure from the third country of the products and goods;

- (c) the means of transport used for reconsignment to the customs territory of the Union;
- (d) the full address of the customs office referred to in point (a).

## CHAPTER 2

### *Placing goods under a customs procedure*

#### SECTION 1

#### GENERAL PROVISIONS

#### SUBSECTION 1

#### SPECIAL FISCAL TERRITORIES

#### *Article DA-V-2-01 (521-1-07-DA)*

#### **Customs declarations in trade with special fiscal territories**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 1(3)	Article 2	Article 206		DA

1. Without prejudice to a decision taken by a Member State not to require customs formalities in its special fiscal territories in accordance with Article DA-I-1-01(2) (110-01-DA(2) ), a customs declaration shall be lodged for the dispatch or introduction of goods to, from or between special fiscal territories. The provisions of Title V of the Code and of Chapters 2 to 4 of Title V of this Regulation shall apply *mutatis mutandis* to such customs declaration, subject to the provisions of this Article. The provisions of *Chapter 2 of Title VIII* of this Regulation insofar as they concern exit formalities, shall apply *mutatis mutandis* to the dispatch of goods to or from a special fiscal territory.

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 1(3)	Article 2	Article 206		DA

2. Member States may introduce procedures whereby a person, on his request, would be allowed to use the declaration on dispatch of goods consigned to, from or between special fiscal territories as the declaration on introduction for the same goods, subject to the following conditions:

- (a) the declaration lodged on dispatch contains the particulars required for a declaration on introduction of the same goods or shall be supplemented with the missing particulars;
- (b) that person acts as declarant or direct representative of the declarant for both declarations;
- (c) the declaration lodged on dispatch can be accepted by the customs authorities as the declaration on introduction for the goods concerned, subject to prior

consultation and agreement between the Member States concerned on the use of such simplification, where more than one Member State is involved.

## SUBSECTION 2

### CUSTOMS DECLARATIONS LODGED USING MEANS OTHER THAN ELECTRONIC DATA-PROCESSING TECHNIQUES

#### *Article DA-V-2-02 (522-4-01-DA)*

##### **Oral declaration for release for free circulation**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 158(2)	Article 160	Articles 225, 226, 228	-	DA

1. Customs declarations may be made orally for the release for free circulation of goods of a non-commercial nature where the following conditions are fulfilled:

- (a) the goods are contained in travellers' baggage;
- (b) the goods are declared by a private individual provided he does not use the services of a customs representative.

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 158(2)	Article 160	Articles 225, 226, 228	-	DA

2. Customs declarations may be made orally for the goods referred to in Article DA-V-2-03 (1) (522-4-02-DA (1) (a) to (k) ) in the case of goods benefiting from relief as returned goods.

#### *Article DA-V-2-03 (522-4-02-DA)*

##### **Oral declaration for temporary admission and re-export**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 6(3)(a) & 158(2)	Articles 7(b) & 160	Article 229	-	DA

1. Customs declarations for temporary admission may be made orally for the following goods:

- (a) animals for transhumance or grazing or for the performance of work or transport and other goods satisfying the conditions laid down in Article DA-VII-4-20 (741-3-07 (a));
- (b) packings referred to in Article DA-VII-4-24(a) (741-3-11-DA (a)), bearing the permanent, indelible markings of a person established outside the customs territory of the Union;
- (c) radio and television production and broadcasting equipment and vehicles specially adapted for use for the purposes of radio and television production and broadcasting and their equipment imported by public or private organizations established outside the customs territory of the Union and approved by the customs authorities issuing the authorisation for the temporary admission of such equipment and vehicles;
- (d) instruments and apparatus necessary for doctors to provide assistance for patients awaiting an organ transplant satisfying the conditions laid down in Article DA-VII-4-22(1) (741-3-09-DA(1));
- (e) personal effects and goods for sports purposes imported by travellers referred to in Article DA-VII-4-15 (741-3-02-DA);
- (f) means of transport, pallets, accessories and equipment of pallets, containers and container accessories and equipment, referred to in Articles DA-VII-4-05 (741-2-02-DA) to Article DA-VII-4-12 (741-2-09-DA);
- (g) welfare materials for seafarers used on a vessel engaged in international maritime traffic satisfying the conditions laid down in Article DA-VII-4-16 (741-3-03-DA);
- (h) disaster relief material satisfying the conditions laid down in Article DA-VII-4-17 (741-3-04-DA);
- (i) medical, surgical and laboratory equipment satisfying the conditions laid down in Article DA-VII-4-18 (741-3-05-DA);
- (j) portable musical instruments satisfying the conditions laid down in Article DA-VII-4-22(2) (741-3-09-DA);
- (k) other goods, where this is authorised by the customs authorities.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 158(2)	Article 160	Article 229	-	DA

2. Re-export declarations may be made orally for discharging a temporary admission procedure for the goods referred to in paragraph 1.

*Article DA-V-2-03a (522-4-01-DA)*

#### **Oral declaration for export**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
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Article 158(2)	Article 160	Articles 225, 226, 228	-	DA
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1. Customs declarations may be made orally for the export of goods in any of the following cases:

- (a) goods of a non-commercial nature where the following conditions are fulfilled:
  - (i) they are contained in travellers' baggage;
  - (ii) they are declared by a private individual provided he does not use the services of a customs representative;
- (b) goods of a commercial nature provided the following conditions are fulfilled:
  - (i) the total value per consignment and per declarant does not exceed EUR 1000;
  - (ii) the consignment is not part of a regular series of similar consignments;
  - (iii) the goods are not being carried by an independent carrier as part of a larger freight movement;
- (c) means of transport registered in the customs territory of the Union and intended to be re-imported;
- (d) domesticated animals exported at the time of transfer of agricultural activities from the Union to a third country entitled to duty relief under Title III, Chapter II of Regulation (EC) No 1186/2009;
- (e) products obtained by agricultural producers farming on properties located in the Union entitled to duty relief under Title III, Chapter III of Regulation (EC) No 1186/2009;
- (f) seeds exported by agricultural producers for use on properties located in third countries entitled to duty relief under Title III, Chapter IV of Regulation (EC) No 1186/2009;
- (g) fodder and feedingstuffs accompanying animals during their exportation entitled to duty relief under Title III, Chapter V of Regulation (EC) No 1186/2009;
- (h) other goods in cases of negligible economic importance, where this is authorised by the customs authorities.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 158(2)	Article 160	Articles 225, 226, 228	-	DA

2. Customs declarations may be made orally for the goods referred to in Article DA-V-2-03 (1) ((522-4-02-DA (1)) in the case of goods intended to be re-imported.

*Article DA-V-2-04 (522-4-03-DA)*

#### **Customs declarations made by any other act for release for free circulation**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
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Articles 6(3)(a) & 158(2)	Articles 7(b) & 160	Articles 230, 231, 232	-	DA
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1. The following, where not expressly declared to customs, shall be considered to have been declared for release for free circulation by the act referred to in Article DA-V-2-05 (522-4-04):

- (a) goods contained in traveller's baggage entitled to duty relief either under Title II, Chapter X of Council Regulation (EC) No 1186/2009 or as returned goods;
- (c) products obtained by Union farmers on properties located in a third country entitled to duty relief under Title II, Chapter VIII of Regulation (EC) No 1186/2009;
- (d) seeds, fertilizers and products for the treatment of soil and crops imported by agricultural producers in third countries for use in properties adjoining those countries entitled to duty relief under Title II, Chapter IX of Regulation (EC) No 1186/2009;
- (e) means of transport entitled to duty relief as returned goods;
- (f) portable musical instruments imported by travellers and entitled to relief as returned goods;
- (g) other goods in cases of negligible economic importance.

*Article DA-V-2-04a (522-4-03-DA)*

#### **Customs declarations made by any other act for temporary admission and re-export**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 6(3)(a) & 158(2)	Articles 7(b) & 160	Articles 230, 231, 232	-	DA

1. Where not expressly declared to customs the goods referred to in points (e) to (g) of Article DA-V-2-03(1) (522-4-02-DA (1) ) shall be considered to have been declared for temporary admission by the act referred to in Article DA-V-2-05 (522-4-04-DA).

2. Where not expressly declared to customs the goods referred to in paragraph 1 shall be considered to have been declared for re-export by the act referred to in Article DA-V-2-05 (522-4-04-DA) discharging the temporary admission procedure.

*Article DA-V-2-04b (522-4-03-DA)*

#### **Customs declarations made by any other act for export**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 6(3)(a) & 158(2)	Articles 7(b) & 160	Articles 230, 231, 232	-	DA



Where not expressly declared to customs the goods referred to in points (a) and (c) to (h) of Article DA-V-2-03(1) (522-4-02-DA (1) ), shall be considered to have been declared for export by the act referred to in Article DA-V-2-05 (522-4-04).

*Article DA-V-2-05 (522-4-04-DA)*

**Acts deemed to be a customs declaration**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 6(3)(a) & 158(2)	Articles 7(b) & 160	Article 233		DA

1. For the purposes of Article DA-V-2-04 to DA-V-2-04b, the act which is deemed to be a customs declaration may take any of the forms provided for in paragraphs 2 and 3.

2. Where goods are conveyed in accordance with Article 135(1) or Article 267 of the Code, the form shall be any of the following:

- (a) going through the green or ‘nothing to declare’ channel in customs offices where the two-channel system is in operation;
- (b) going through a customs office which does not operate the two-channel system without spontaneously making an oral or paper-based customs declaration;
- (c) affixing a ‘nothing to declare’ sticker or customs declaration disc to the windscreen of passenger vehicles where this possibility is provided for in national provisions.

3. Where goods are not conveyed in accordance with Article 135(1) or Article 267 of the Code, crossing the frontier of the customs territory of the Union.

4. In the cases referred to in paragraphs 2 and 3, the following obligations shall be deemed to have been met:

- (a) to convey goods and present them to customs in accordance with Articles 135 and 139 of the Code;
- (b) to present the goods to customs in accordance with Article 267 of the Code.

*Article DA-V-2-06 (522-4-05-DA)*

**Exclusion from oral declaration and declaration by any other act**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 158(2)	Article 160	Articles 235	-	DA

Articles DA-V-2-02 (522-4-01-DA) to DA-V-2-05 (522-4-04-DA) shall not apply to the following:

- (a) goods in respect of which the formalities have been completed with a view to obtaining refunds or other amounts or financial advantages provided for an export under the common agricultural policy;
- (b) goods in respect of which the repayment of duty or other charges is sought;
- (c) goods which are subject to a prohibition or restriction;
- (d) goods which are subject to any other special formality.

*Article DA-V-2-07 (522-4-07-DA)*

### **Refusal of a customs declaration made orally or by any other act**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 158(2)	Article 160	Articles 227(2) & 234	-	DA

1. The customs authorities shall refuse a customs declaration made orally where they are not satisfied that the particulars declared are accurate or that they are complete.

2. The customs authorities shall refuse a customs declaration made by any other act where they consider that accepting such declaration entails a serious risk of non-compliance with the declarant's obligations.

*Article DA-V-2-08 (522-5-01-DA)*

### **Items of correspondence**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 158(2)	Article 160	Articles 237(1), (3)	-	DA

Items of correspondence brought into or taken out of the customs territory of the Union shall be considered to have been declared to customs by the following acts:

- (a) for release for free circulation by the sole act of their entry into the customs territory of the Union by, or on behalf of, a postal operator;
- (b) for export, by the act of their acceptance by, or on behalf of, a postal operator in the customs territory of the Union.

*Article DA-V-2-09 (522-5-02-DA)*

### **Acts deemed to be a customs declaration for postal consignments**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>

Article 158(2)	Article 160	Articles 237(4), 238	-	DA
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1. Postal consignments shall be deemed to have been declared to customs by the act of their presentation to customs provided they are accompanied by a CN22 or CN23 declaration and contain only goods:

- (a) which are not liable to import or export duty;
- (b) which are not subject to prohibitions and restrictions;
- (c) for which no repayment or remission is sought;
- (d) which are not liable to charges other than import or export duty;
- (e) for which the value of the goods is less than EUR 1000.

## SECTION 2

### STANDARD CUSTOMS DECLARATIONS

#### SUBSECTION 1

#### BANANA WEIGHING CERTIFICATE

*Article DA-V-2-10 (610-02-DA)*

#### **Authorised weigher**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 163(3)	Article 164	Article 290b	ex Annexes 38b and 38c	DA

The authorisation for the drawing up of banana weighing certificates (status of authorised weigher) shall be granted where the applicant fulfils the following conditions:

- (a) he fulfils the criterion laid down in Article 39(a) of the Code;
- (b) he is involved in the importation, carriage, storage or handling of fresh bananas;
- (c) he offers all the necessary guarantees for the proper conduct of the weighing;
- (d) he has at his disposal appropriate weighing equipment;
- (e) he keeps records enabling the customs authorities to carry out effective checks.

*Article DA-V-2-11 (521-1-04-DA)*

#### **Time-limit**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 22(3)	Article 24(c)	Article 253c	-	DA

A decision on an application for an authorisation as referred to in Article DA-V-2-10 (610-02-DA) shall be taken without delay and at the latest 30 days from the date of acceptance of the application.

## SUBSECTION 2

### PAPER-BASED CUSTOMS DECLARATIONS

#### *Article DA-V-2-12 (522-3-01-DA)*

##### **Scope**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 6(3)(a) & 158(2)	Articles 7(b) & 160			DA

In accordance with Article 6(3)(a) of the Code, the customs authorities shall accept a paper-based customs declaration when it is made by a traveller or a natural person other than an economic operator who has no direct access to the customs authorities' computerised system.

## SECTION 3

### SIMPLIFIED CUSTOMS DECLARATIONS

#### *Article DA-V-2-13 (521-1-03-DA)*

##### **Conditions for authorisation**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 166(2)	Article 168(a)	Article 253c	ex Annex 67	DA

1. Without prejudice to any specific conditions relating to authorisations for a special procedure, an authorisation to place goods under a customs procedure on the basis of a simplified declaration as referred to in Article 166(2) of the Code shall be granted where the applicant demonstrates that he or she fulfils the following conditions:

- (a) he or she complies with the criterion laid down in Article 39(a) of the Code;

- (b) he or she maintains an accounting system which is consistent with the generally accepted accounting principles applied in the Member State where the accounts are held and which will facilitate audit-based customs control. The accounting system shall maintain a historical record of data that provides an audit trail from the moment the data enters the file;
  - (c) he or she has an administrative organisation which corresponds to the type and size of business and which is suitable for the management of the flow of goods, and have internal controls capable of detecting illegal or irregular transactions;
  - (d) where applicable, he or she has satisfactory procedures in place for the handling of licences and authorisations connected to commercial policy measures or to trade in agricultural products;
  - (e) he or she ensures that relevant employees are made aware of the need to inform the customs authorities whenever compliance difficulties are discovered and establish suitable contacts to inform the customs authorities of such occurrences;
  - (f) where applicable, procedures are in place for the handling of import and/or export licences connected to prohibitions and restrictions, to distinguish goods subject to prohibitions and restrictions from other goods and to ensure compliance with these prohibitions and restrictions.
2. An AEOc shall be deemed to comply with the obligation referred to in points (b) to (f) of paragraph 1, insofar as his or her records are appropriate for the purpose of the placement of goods under a customs procedure on the basis of a simplified declaration.
3. Supporting documents shall be provided to the customs authorities where Union legislation so requires.

*Article DA-V-2-14 (523-02-DA)*

**Supplementary declaration**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 167(1)	Article 168(b)	Articles 253-289	Annex	DA

1. Where the supplementary declaration completes or replaces one simplified declaration, the time-limit, set by the customs authorities, for lodging the supplementary declaration shall not exceed 14 days from the lodging of the simplified declaration.
2. In the case referred to in the third subparagraph of Article 167(1) of the Code, the aggregation period shall not exceed one month.
- In that case, the time-limit for lodging the supplementary declaration shall not exceed five days from the end of the aggregation period.
3. Within the time limit referred to in paragraphs 1 and 2, any supporting documents which were missing at the time the simplified declaration was lodged shall be made available in the form prescribed by the customs authorities. That time limit may be prolonged in accordance with Article DA-V-2-15 (522-2-03-DA).

*Article DA-V-2-15 (522-2-03-DA)*

**Time limit for providing supporting documents**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 167(1)	Article 168(c)	Article 256(1)	-	DA

1. Where, in accordance with Article 166(1) of the Code, a supporting document can be made available only after release of the goods, the customs authorities shall determine the time limit for the communication of the availability of the supporting documents.

2. The time limit referred to in paragraph 1 shall not exceed 30 days from the date of the release of the goods.

3. Without prejudice to any other provision of the Union legislation, the customs authorities may, in duly justified circumstances, allow for a time limit longer than the one provided for in paragraph 2. That time limit shall not exceed 120 days from the date of the release of the goods.

Where the supporting document concerns the customs value, the customs authorities may, where this proves absolutely necessary, set a longer time limit or extend the period previously set. The total period allowed shall take account of the limitation period laid down in Article 103(1) of the Code.

*Article DA-V-2-16 (523-03-DA)*

**Other cases of waiver from the obligation to lodge a supplementary declaration**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 167(2)(c)	Article 168(d)	Articles 253-289		DA

In accordance with Article 167(2)(b) of the Code the obligation to lodge a supplementary declaration shall be waived in the following cases:

- (a) for goods placed under a special procedure provided that the following conditions are fulfilled:
  - (i) two or more authorisations for a special procedure are granted to the same person;
  - (ii) that special procedure is discharged by the placement of the goods under the subsequent customs procedure using entry in the declarant's records
- (b) where self-assessment as referred to in Article 185 of the Code applies.

**SECTION 4**

**PROVISIONS APPLYING TO ALL CUSTOMS DECLARATIONS**

**Invalidation of a customs declaration after release of the goods**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 174(2)	Article 175	Article 251	-	DA

1. A customs declaration may be invalidated at the declarant's justified request after the goods have been released in the following cases:

- (a) where it is established that the goods have been declared in error for a customs procedure for which a customs debt on import is incurred instead of being placed under another customs procedure, if a request to that effect is made within 90 days of the date of acceptance of the declaration, provided that the conditions laid down in paragraph 2 are fulfilled;
- (b) where goods have been released for export or outward processing and do not leave the customs territory of the Union provided that the conditions laid down in paragraph 4 are fulfilled;
- (c) where Union goods have been declared in error for a customs procedure applicable for the non-Union goods and their customs status as Union goods has been proved afterwards in accordance with Article DA-V-1-06 (513-02-DA);
- (d) where the goods have been declared in error under more than one customs declarations;
- (e) where mail order goods released for free circulation are returned, if a request to that effect is made within 90 days of the date of acceptance of the customs declaration, provided that the goods have been exported to the original supplier's address or to another address indicated by the said supplier;
- (f) where an authorisation with retroactive effect is granted in accordance with Article 211(2) of the Code.

2. The invalidation referred to in paragraph 1(a) shall be conditional on the fulfilment of the following:

- (a) any use of the goods has not contravened the conditions of the customs procedure under which they will be placed;
- (b) when the goods were declared, they could have been placed under the customs procedure under which they will be placed, provided all the requirements for this have been fulfilled;
- (c) the goods are immediately placed under another customs procedure;
- (d) in the case of declarations requiring an authorisation for placing goods under a special procedure, that an authorisation for the special procedure concerned was held at the time the relevant declaration was accepted or was granted with retroactive effect.

3. In case of an invalidation referred to in paragraph 1(a), the customs declaration placing the goods under another customs procedure shall take effect from the date of acceptance of the invalidated customs declaration.

4. In the case of goods which are subject to export duty, to an application for repayment, to refunds or other export amounts or to other special measures on export, the invalidation referred to in paragraph 1(b) shall be conditional on the fulfilment of the following:

- (a) the declarant provides the customs office of export or, in case of outward processing, the customs office of placement with evidence that the goods have not left the customs territory of the Union;
- (b) the declarant returns, in so far as paper documents are concerned, to the said office all copies of the customs declaration, together with any other documents issued to him on acceptance of the declaration;
- (c) the declarant provides the customs office of export with evidence that any refunds and other amounts or financial advantages provided for on export for the goods in question have been repaid or that the necessary measures have been taken by the departments concerned to ensure that they are not paid;
- (d) the declarant, in accordance with the provisions in force, complies with any other obligations to regularise the position of the goods;
- (e) any adjustments made on an export licence presented in support of the customs declaration are cancelled.

5. In the case of goods other than those referred in paragraph 4, the invalidation referred to in paragraph 1(b) shall be conditional on either of the following:

- (a) the customs office of export has been informed by the person who lodged the customs declaration that the goods have not left the customs territory of the Union;
- (b) the customs office of export, after a period of 150 days from the date of release of the goods for the export procedure or re-export received neither information on the exit of the goods from the customs office of exit nor evidence that the goods have left the customs territory of the Union from the person who lodged the export or re-export declaration.

## SECTION 5

### OTHER SIMPLIFICATIONS

#### SUBSECTION 1

#### CENTRALISED CLEARANCE

##### *Article DA-V-2-18 (521-2-01-DA)*

#### **Scope**



<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 179(1)	Article 180			DA

Centralised clearance shall not be authorised for placing goods under a transit procedure.

DA-V-2-19 RESERVED FOR CC

## SUBSECTION 2

### ENTRY IN THE DECLARANT'S RECORDS

*Article DA-V-2-20 (521-1-03-DA)*

#### Conditions for authorisation

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 182(1)	Article 183	Article 253c	ex Annex 67	DA

1. Without prejudice to any specific conditions relating to authorisations for a special procedure, an authorization to lodge a customs declaration in the form of an entry in the declarant's records as referred to in Article 182(1) of the Code shall be granted where the applicant demonstrates that he or she fulfils the criteria laid down in Article 39(a), (b) and (d) of the Code.

2. Supporting documents shall be provided to the customs authorities where Union legislation so requires.

*Article DA-V-2-21 (521-3-01-DA)*

#### Scope

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 182(1)	Article 183	Articles 253c, 263, 264, 272, 269, 283	Annex 52-01	DA

1. Entry in the declarant's records may be authorised for any of the following customs procedures:

- (a) release for free circulation; however, the authorisation may not be used for simultaneous release for free circulation and home use of goods which are the subject of a VAT-exempt supply to another Member State in accordance with Article 138 of Directive 2006/112/EC and, when applicable, an excise duty suspension in accordance with Article 17 of Directive 2008/118/EC [regime 42];

- (b) customs warehousing;
- (c) temporary admission and end-use;
- (d) inward and outward processing; however, the authorisation may not be used for the re-import with simultaneous release for free circulation and home use of goods which are the subject of a VAT-exempt supply to another Member State in accordance with Article 138 of Directive 2006/112/EC and, when applicable, an excise duty suspension in accordance with Article 17 of Directive 2008/118/EC [regime 63];
- (e) export.

2. Where the customs declaration takes the form of an entry in the declarant's records, the competent customs office shall not waive the lodging of an entry summary declaration as referred to in Article 130(1) of the Code and the lodging of an exit summary declaration at the customs office of exit.

### SUBSECTION 3

#### SELF-ASSESSMENT

*Article DA-V-2-22 (521-1-03-DA)*

#### Conditions for authorisation

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 185(1)	Article 186(a)		ex Annex 67	DA

Without prejudice to any specific conditions relating to authorisations for a special procedure referred to in Title VII of the Code, an authorisation for self-assessment as referred to in Article 185(1) of the Code shall be granted where the applicant fulfils the following conditions:

- (a) the applicant has taken measures allowing a clear identification of his business partners and contributing to the security of the international supply chain through implementation of appropriate contractual arrangements or other appropriate measures in accordance with the applicant's business model; [Article IA-I-2-28(f) – ex 14k(1)(e) CCIP]
- (b) the applicant has an existing and functioning internal control system which includes internal controls, analysis of the risks related to customs compliance and monitoring of a system in a control environment which support the functioning of the system, resulting in assurance on the risks related to customs compliance.

*Article DA-V-2-23 (525-2-01-DA)*

#### Self-assessment for customs procedures

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 185(1)	Article 186(a)	Article 81 of the CC	-	DA

1. Self-assessment may be authorised for any of the following customs procedures:
  - (a) release for free circulation; however, the authorisation may not be used for the following:
    - (i) simultaneous release for free circulation and home use of goods which are the subject of a VAT-exempt supply to another Member State in accordance with Article 138 of Directive 2006/112/EC and, when applicable, an excise duty suspension in accordance with Article 17 of Directive 2008/118/EC [regime 42];
    - (ii) where the benefit of a tariff quota is requested;
  - (b) customs warehousing;
  - (c) temporary admission;
  - (d) end-use;
  - (e) inward and outward processing; however, the authorisation may not be used for the re-import with simultaneous release for free circulation and home use of goods which are the subject of a VAT-exempt supply to another Member State in accordance with Article 138 of Directive 2006/112/EC and, when applicable, an excise duty suspension in accordance with Article 17 of Directive 2008/118/EC [regime 63];
  - (f) export.
2. Paragraph 1(g) shall apply where the goods leave the customs territory of the

*Article DA-V-2-23a (525-2-01-DA)*

#### **Self-assessment for customs formalities or controls**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 185(1)	Article 186(b)	Article 81 of the CC	-	DA

1. Self-assessment may be authorised for carrying out any of the following customs formalities and controls:
  - (a) notification of the customs debt as referred to in the first subparagraph of Article 102(1) of the Code;
  - (b) for goods declared for export or re-export, carrying out certain functions of the offices of exit, including confirming the exit of goods out of the customs territory of the Union;
  - (c) controlling compliance with prohibitions and restrictions, as specified in the authorisation provided the rules establishing such prohibitions or restrictions explicitly foresee a transfer of that control to economic operators;
  - (d) providing statistical information to the competent authorities.

2. An economic operator who takes control of goods under a single transport contract for the transport of goods out of the customs territory of the Union, may be authorised under paragraph 1(b) to carry out any of the following roles and responsibilities of the offices of exit specified in the application:

- (a) informing the office of export of the arrival of the goods at the office of exit, by means of notifying the customs office of export of the goods it takes under its control by virtue of the authorisation;
- (b) acceptance of the presentation of goods at the office of exit;
- (c) identification of goods liable for controls, to the requirements of the customs authorities at the place of exit;
- (d) release at exit;
- (e) registration of certification of exit in its records.

3. Where authorised to identify goods in accordance with point (c) of paragraph 2, the economic operator shall present the goods to the customs authorities at the place of exit for the purpose of those controls.

## CHAPTER 3

### *Verification and release of goods*

#### *Article DA-V-3-01 (532-01-DA)*

#### **Release not conditional upon provision of a guarantee**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 195(2)	Article 196	Article 248(1), (4)	-	DA

The customs authorities may not require the provision of a guarantee in respect of goods which are the subject of a drawing request on a tariff quota if they determine, before release of the goods, that the tariff quota in question is non-critical.

## TITLE VI

### RELEASE FOR FREE CIRCULATION AND RELIEF FROM IMPORT DUTY

#### CHAPTER 1

##### *Release for free circulation*

No DA foreseen

#### CHAPTER 2

##### *Relief from import duty*

#### SECTION 1

##### RETURNED GOODS

*Article DA-VI-2-01 (621-02-DA)*

##### **Non-treatment**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 203(5)	Article 206(a)	Article 846(1)(a)	-	DA

Goods shall be considered as being returned in the state in which they were exported where, after having been exported from the customs territory of the Union:

- (a) they have not received a treatment other than the one that was necessary to maintain them in good condition;
- (b) they have not received handling other than altering their appearance.

*Article DA-VI-2-02 (621-03-DA)*

##### **Treatment**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 203(5)	Article 206(a)	Article 846(1)(b), (2), (3)	-	DA

1. Goods shall be considered as being returned in the state in which they were exported where, after having been exported from the customs territory of the Union, they have received treatment other than that necessary to maintain them in good condition or handling other than that altering their appearance, but the goods proved to be defective or unsuitable for their intended use, provided that one of the following conditions is fulfilled:

- (a) such treatment or handling was applied to the goods solely with a view to repairing them or restoring them to good condition;
- (b) their unsuitability for their intended use became apparent only after such treatment or handling had commenced.

2. Where returned goods have undergone treatment or handling permitted under paragraph 1 and such treatment would have rendered them liable to import duty if they had been placed under the outward processing procedure, the provisions for charging import duty in accordance with the said procedure shall apply.

3. However, relief from import duty shall be granted provided that:

- (a) the goods have undergone an operation consisting of repair or restoration to good condition which became necessary as a result of unforeseen circumstances which arose outside the customs territory of the Union, this being established to the satisfaction of the customs office of import;
- (b) the value of the returned goods is not higher, as a result of such operation, than their value at the time of export from the customs territory of the Union.

4. Repair or restoration to good condition which became necessary as a result of unforeseen circumstances which arose outside the customs territory of the Union means any operation to remedy operating defects or material damage suffered by goods while they were outside the customs territory of the Union, without which the goods could no longer be used in the normal way for the purposes for which they were intended.

5. The value of returned goods shall be considered not to be higher, as a result of the operation which they have undergone, than their value at the time of export from the customs territory of the Union, when the operation does not exceed that which is strictly necessary to enable them to continue to be used in the same way as at that time.

When the repair or restoration to good condition of goods necessitates the incorporation of spare parts, such incorporation shall be limited to those parts strictly necessary to enable the goods to be used in the same way as at the time of export.

*Article DA-VI-2-03 (621-04-DA)*

**Goods which benefited on export from measures laid down under the common agricultural policy**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 204	Article 206(c)	Article 844		DA

1. Returned goods referred to in Article 204 of the Code shall be granted relief from import duty provided that the following conditions are fulfilled:
  - (a) the refunds or other amounts paid have been repaid, or the necessary steps have been taken by the competent authorities for such sums to be withheld, or the other financial advantages granted have been cancelled;
  - (b) the goods were in any of the following situations:
    - (i) they could not be put on the market of the country to which they were sent on account of laws in force in that country;
    - (ii) they were returned by the consignee as being defective or not in accordance with the provisions of the contract relating to them;
    - (iii) they were re-imported into the customs territory of the Union because they could not be used for the purposes intended owing to other circumstances outside the exporter's control;
  - (c) the goods are declared for release for free circulation in the customs territory of the Union within 12 months of the date of completion of the customs formalities relating to their exportation.
2. The circumstances referred to in paragraph 1(b) (iii) shall include the following:
  - (a) goods returned to the customs territory of the Union following damage occurring before delivery to the consignee, either to the goods themselves or to the means of transport on which they were carried;
  - (b) goods originally exported for the purposes of consumption or sale in the course of a trade fair or similar occasion which have not been so consumed or sold;
  - (c) goods which could not be delivered to the consignee on account of his physical or legal incapacity to honour the contract under which the goods were exported;
  - (d) goods which, because of natural, political or social disturbances, could not be delivered to their consignee or which reached him after the mandatory delivery date stipulated in the contract under which the goods were exported;
  - (e) fruit and vegetables, covered by the common organization of the market, exported and sent for sale on consignment, but which were not sold in the market of the country of destination.
3. Where the goods are declared for release for free circulation after expiry of the period set out in paragraph (1)(c), the customs authorities of the Member State of re-importation may allow the period to be exceeded where circumstances justify this.
4. Returned goods exported under the common agricultural policy with an export licence shall not be granted relief from import duty unless it is established that the relevant provisions of Union law have been complied with.

*Article DA-VI-2-04 (62I-05-DA)*

#### **Information required**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
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Article 6(3)(a)	Article 7(b)	Articles 850-851	-	DA
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1. In accordance with Article 6(3)(a) of the Code, the customs authorities shall issue the information establishing that the conditions for the relief have been fulfilled (Information sheet INF 3) in accordance with the provisions in force in the Member States.
2. Information sheet INF 3 shall contain the particulars referred to in the annex.

## TITLE VII

### SPECIAL PROCEDURES

#### CHAPTER 1

##### *General provisions*

*Article DA-VII-1-01 (710-01-DA)*

##### Scope of the Chapter

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
			-	DA

This Chapter shall apply to the special procedures provided for in Article 210(b) to (d) of the Code.

#### SECTION 1

##### APPLICATION FOR AN AUTHORISATION

*Article DA-VII-1-02 (710-02-DA)*

##### Application

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 211(1)	Article 212(a)	Article 497	ex Annex 67	DA
Article	Article 7(a)			DA
Article 6(3)(a)	Article 7(b)			

1. ATA/CPD carnets may be used as an application for an authorisation for temporary admission provided it is presented at the customs office of entry into the customs territory of the Union. Where this office is unable to check the fulfilment of the conditions for the procedure an ATA/CPD carnet may be used as an application for an authorisation for temporary admission when presented at another customs office.

In accordance with Article 6(3)(a) of the Code, the carnet may be in a form other than by electronic data-processing techniques.

2. The customs declaration may constitute the application for an authorisation in any of the following cases:

- (a) temporary admission;
- (b) end-use, where the applicant intends to wholly assign the goods to the prescribed end-use and the customs authorities do not require an application in accordance with Article 211(1) of the Code;
- (c) inward processing;
- (d) outward processing;
- (e) release for free circulation after outward processing using the standard exchange system with or without prior importation of replacement products, where the existing authorisation does not cover such a system and the customs authorities permit its modification;
- (f) release for free circulation after outward processing if the processing operation concerns goods of a non-commercial nature.

3. Paragraph 3 shall not apply in any of the following cases:

- (a) simplified declaration;
- (b) centralised clearance;
- (c) entry in the declarant's records;
- (d) self assessment;
- (e) application for authorisation involving more than one Member State, other than for temporary admission of means of transport;
- (f) where the use of equivalent goods is applied for;
- (g) where an examination of the economic conditions must take place in the Committee;
- (h) where Article DA-VII-1-07(1)(e) (710-05e(1)(e) ) applies;
- (i) where the processing operations concern repairs with prior importation of replacement products.

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 6(2)	Article 7(a)	Article 497	ex Annex 67	DA

4. Where the customs declaration constitutes the application for an authorisation in accordance with paragraph 3, the declarant shall provide additional data requirements as laid down in Annex X (Annex on data requirements)

The first subparagraph shall not apply in cases where the customs declaration is made orally or by any other act in accordance with Articles DA-V-2-02 to DA-V-2-05.

*Article DA-VII-1-03 (710-02a-DA)*

**Application for renewal or amendment of an authorisation**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 6(3)(a)	Article 7(b)			DA

In accordance with Article 6(3)(a) of the Code, the customs authorities may permit application for renewal or amendment of an authorisation by simple written request.

*Article DA-VII-1-04 (710-03-DA)*

**Data requirements**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 6(2)	Article 7(a)	Article 499	ex Annex 67	DA
Article 6(3)(a)	Article 7(b)			

In accordance with Article 6(3)(a) of the Code, when the application for an authorisation for temporary admission is made by oral customs declaration, the declarant shall present a document containing the following information:

- (a) the name and address of the applicant;
- (b) the description of the goods including their value and quantity;
- (c) the place of use of the goods and means of identifying them;
- (d) the estimated period for discharge;
- (e) the proposed customs office(s) of discharge.

By way of derogation from Article 6(1) of the Code, that information shall be made out in duplicate and one copy shall be endorsed by the customs authorities and given to the declarant.

**SECTION 2**

**TAKING A DECISION ON THE APPLICATION**

*Article DA-VII-1-05 (710-05-DA)*

**Examination of the economic conditions for inward processing**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 211(5)	Article 212(c)	Article 502	ex Annex 73	DA

1. The economic conditions shall be deemed fulfilled except where the goods intended to be placed under the inward-processing procedure are subject to a commercial or an agricultural policy measure or an anti-dumping duty, countervailing duty, safeguard duty, retaliation duty or a similar duty.

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 211(5)	Article 212(c)	Article 502	ex Annex 73	DA

2. By derogation from Article 211(5) of the Code, no examination of the economic conditions shall be required where the economic conditions are deemed to be fulfilled in the cases set out in Articles DA-VII-1-06 (710-05d-DA) and DA-VII-1-07 (710-05e-DA).

3. By derogation from paragraph 1, no examination of the economic conditions shall be required if either of the following conditions is fulfilled:

- (a) the calculation of the amount of import duty, if any, is made in accordance with Article 86(3) of the Code;
- (b) the economic conditions are deemed to be fulfilled in the cases set out in point (b) to (n) of Articles DA-VII-1-06(1) (710-05d(1)-DA) and DA-VII-1-07(1) (710-05e(1)-DA).

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 211(1)	Article 212(a)	Article 502		DA

4. The authorisation for inward processing shall require that the relevant processed products may not be imported directly or indirectly by the holder of the authorisation within a period of one year after their re-export.

*Article DA-VII-1-06 (710-05d-DA)*

**Cases in which the economic conditions are deemed to be fulfilled**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 211(5)	Article 212(c)	Article 502	ex Annex 73	DA

1. For inward and outward processing, the economic conditions shall be deemed to be fulfilled where the application concerns any of the following operation:

- (a) the processing of goods not listed in Annex 73;
- (b) the processing of goods to ensure their compliance with technical requirements for their release for free circulation;

- (c) the processing of goods of a non-commercial nature;
- (d) the processing of goods obtained under a previous authorisation, the issuing of which was subject to an examination of the economic conditions;
- (e) the processing of solid and fluid fractions of palm oil, coconut oil, fluid fractions of coconut oil, palm kernel oil, fluid fractions of palm kernel oil, babassu oil or castor oil into products which are not destined for the food sector;
- (f) the processing into products to be incorporated in or used for civil aircraft for which an airworthiness Certificate is issued;
- (g) the processing into products which may benefit from the autonomous suspension of import duty on certain weapons and military equipment;
- (h) the processing of goods into samples;
- (i) the processing of any electronic type of components, parts, assemblies or any other materials into information technology products;
- (j) the processing of goods falling within CN codes 2707 and 2710 into products falling within CN codes 2707, 2710 and 2902;
- (k) the reduction to waste and scrap, destruction, recovery of parts or components;
- (l) denaturing;
- (m) usual forms of handling referred to in Article 220 of the Code.
- (n) the aggregate amount of import duty applicable to the goods placed under the processing procedure per applicant and per year for each eight-digit CN code does not exceed 150 000 EUR with regard to goods which are covered by Annex 73 and 300 000 EUR for other goods.

2. The aggregate amount referred to in paragraph (1)(n) shall be calculated as if the goods were released for free circulation and the *erga omnes* import duty rate was applied. The calculation of the aggregate amount shall include any anti-dumping duty, countervailing duty, safeguard duty and retaliation duty or a similar duty.

*Article DA-VII-1-07 (710-05e-DA)*

**Additional cases in which the economic conditions are deemed to be fulfilled for inward processing**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 211(5)	Article 212(c)	Article 502	ex Annex 73	DA

1. For inward processing, the economic conditions shall be deemed to be fulfilled where the application concerns any of the following operation:

- (a) repair under inward processing with subsequent permanent re-export of the processed products;
- (b) processing of goods placed under inward processing of goods directly or

indirectly put at the disposal of the holder of the authorisation, carried out according to specifications on behalf of a person established outside of the customs territory of the Union, generally against payment of processing costs alone, with subsequent permanent re-export of the processed products;

- (c) the processing of durum wheat into pasta under inward processing with subsequent permanent re-export of the processed products;
- (d) the placement under inward processing with subsequent permanent re-export of the processed products in the limits of the quantity determined on the basis of a supply balance in accordance with Article 11 of Council Regulation (EC) No 1216/2009 laying down the trade arrangements applicable to certain goods resulting from the processing of agricultural products;
- (e) the processing of goods under inward processing with subsequent permanent re-export of the processed products which are covered by Annex 73, provided that any of the following criteria is met:
  - (i) unavailability of goods produced in the Union sharing the same 8-digit CN code, the same commercial quality and technical characteristics as the goods intended to be imported for the processing operations envisaged;
  - (ii) differences in price between goods produced in the Union and those intended to be imported;
  - (iii) contractual obligations.

2. The unavailability referred to in paragraph 1(e)(i) shall cover any of the following cases:

- (a) the total absence of production of comparable goods within the customs territory of the Union;
- (b) the unavailability of a sufficient quantity of those goods in order to carry out the processing operations envisaged;
- (c) comparable Union goods cannot be made available to the applicant in time for the proposed commercial operation to be carried out, despite a request having been made in good time.

3. Paragraph 1(e)(ii) shall apply where comparable goods cannot be used because their price would make the proposed commercial operation economically unviable.

4. In the case of contractual obligations referred to in paragraph 1(e)(iii), comparable goods which do not conform to the expressly stated requirements of the third-country purchaser of the processed products or the processed products must be obtained from goods intended to be placed under inward processing in order to comply with provisions concerning the protection of industrial or commercial property rights.

#### *Article DA-VII-1-08 (710-06-DA)*

#### **Time limits**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>

Article 22(3)	Article 24(c)	Article 506	-	DA
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For the purpose of application of Article DA-I-2-10 (124-2-06-DA (2) ), the applicant shall submit the additional information to the customs authorities within 30 days from the date on which the request was communicated to the applicant.

*Article DA-VII-1-09 (710-09-DA)*

**Time limit to take the decision**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 22(3)	Article 24(c)	Article 506	-	DA

1. A decision on an application for an authorisation referred to in Article 211(1) of the Code shall be taken without delay and at the latest within 30 days from the date of acceptance of the application.

However, where an authorisation involving more than one Member State is applied for, the time-limit laid down in the first subparagraph of Article 22(3) of the Code shall apply.

2. Where the economic conditions have to be examined by the Committee the time-limits as referred to in paragraph 1 shall be extended for a maximum of one year from the date on which the application was sent to the Commission. This period may be further extended by specific periods until the Committee has concluded whether the economic conditions are fulfilled or not.

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 22(3)	Article 24(c)	Article 502	ex Annex 73	DA

3. The customs authorities shall, in accordance with Article 22(3) of the Code, inform the applicant, or holder of the authorisation, that the examination of the economic conditions has been initiated and, if the authorisation has not yet been issued, of the period that the time limit to take the decision has been extended.

*Article DA-VII-1-10 (710-12-DA)*

**Retroactive effect**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 22(4)	Article 24(d)	Article 508	-	DA

1. An authorisation with retroactive effect shall take effect at the earliest on the date on which the application was accepted.



2. In exceptional circumstances, the customs authority may allow:
  - a) retroactive effect of an authorisation, no longer than one year before the date on which the application was accepted;
  - b) an applicant to operate a place as a storage facility for customs warehousing of goods until the authorisation is granted.
3. Where an application concerns renewal of an authorisation for the same kind of operation and goods, an authorisation may be granted with retroactive effect from the date the original authorisation expired.
4. An amendment to an authorisation, concerning the list of customs offices where a customs declaration can be lodged can have retroactive effect.

*Article DA-VII-1-11 (710-13-DA)*

**Validity of an authorisation**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 22(5)	Article 24(e)	Article 507	ex Annex 73	DA

1. Except for justified reasons the period of validity shall not exceed five years from the date the authorisation for the following special procedures takes effect:
  - (a) specific use;
  - (b) processing.
2. The period of validity referred to in paragraph 1 shall not exceed three years where goods are covered by ex Annex 73.

*Article DA-VII-1-12 (710-14a-DA)*

**Quantity of goods under a special procedure**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
211	212(a)	Article 507		DA

The authorisation shall specify the maximum quantity of goods the holder of an authorisation may hold at any one time under the special procedure concerned.

*Article DA-VII-1-13 (710-15-DA)*

**Records**

<b>UCC implemented</b>	<b>UCC empowering</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption</b>
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provision	provision			procedure
Article 214(1)	Article 7(c)	Articles 516, 806(c)(d)(f)(g)	-	DA

1. The records referred to in Article 214 of the Code shall contain the following:
  - (a) where appropriate, the reference to the authorisation necessary for placing the goods under a special procedure;
  - (b) particulars of the customs declarations by means of which the goods are placed under the special procedure and particulars about the corresponding discharge of the procedure;
  - (c) the date and reference to other customs documents and any other documents relating to the placing of goods under a special procedure and the corresponding discharge of the procedure;
  - (d) particulars of marks, identifying numbers, number and kind of packages, the quantity and usual commercial or technical description of the goods and, where relevant, the identification marks of the container necessary to identify the goods;
  - (e) location and particulars of any movement of goods;
  - (f) customs status of goods;
  - (g) particulars of usual forms of handling including information on tariff classification for the purposes of the application of Article 86(2) of the Code, temporary use or the nature of the processing operations or end-use;
  - (h) where Article 86(1) of the Code applies, the costs for storage or usual forms of handling;
  - (i) the rate of yield or its method of calculation where appropriate;
  - (j) particulars enabling customs supervision and controls of the use of equivalent goods which include, where accounting segregation is carried out, information about type of goods, customs status and, where appropriate, origin of the goods;
  - (k) as the case may be, one of the indications referred to in Articles DA-VII-5-02 (752-04-DA) or DA-VII-4-34 (741-4-05-DA);
  - (l) where appropriate, particulars of any transfer of rights and obligations in accordance with Article 218 of the Code;
  - (m) where the records are not part of the main accounts for customs purposes a reference to those main accounts for customs purposes.
2. In case of free zones the records shall in addition to the information provided for in paragraph 1 contain the following:
  - (a) reference particulars of transport documents concerning goods entering or leaving free zones;
  - (b) particulars concerning the use or consumption of goods of which the acceptance of the customs declaration for release for free circulation or temporary admission would not entail application of import duty or measures

laid down under the common agricultural or commercial policies in accordance with Article 247(2) of the Code.

3. The customs authorities may waive the requirement for some of the information provided for in paragraphs 1 and 2, where this does not adversely affect the customs supervision and controls of the use of a special procedure.

*Article DA-VII-1-14 (710-17-DA)*

**Period for discharge**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 215(4))	Article 216	Articles 293(3)(d), 542,	Yes	DA

1. At the request of the holder of the authorisation, the period for discharge specified in the authorisation may be extended by customs authorities even when that originally set has expired.

2. Where the period for discharge expires on a specific date for all the goods placed under the procedure in a given period, the authorisation may provide that the period for discharge shall be automatically extended for all goods still under the procedure on this date.

*Article DA-VII-1-15 (710-17a)*

**Period for discharge for re-export**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 215(4)	Article 216	Articles 293(3)(d), 542,	Yes	DA

1. Where goods under customs warehousing are re-exported , those goods shall leave the customs territory of the Union within the period for ending the movement in accordance with Article DA-VII-1-17 (3) and (4) (710-19-DA (3) and (4) ).

2. Where goods under temporary admission or inward processing are re-exported, those goods shall leave the customs territory of the Union within the period for discharge.

*Article DA-VII-1-16 (710-18-DA)*

**Bill of discharge**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 211(1)	Article 212(a)	Article 521	-	DA

1. Authorisations for the use of the inward processing under the IM/EX system and end-use procedures shall provide for that the holder of the authorisation must present the bill of discharge to the supervising customs office within 30 days after the period for discharge expired for all goods which were placed under end-use or inward processing under the IM/EX system, unless such bill of discharge is deemed unnecessary by the supervising customs office.

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 6(2)	Article 7(a)			DA

2. The bill of discharge shall provide the information contained in annex XX, unless otherwise determined by the supervising customs office.

3. Where goods are released for free circulation by use of the bill of discharge that information shall be included in the bill of discharge.

4. By derogation from paragraph 1, the supervising customs office may make out the bill of discharge. If so, the supervising customs office shall verify the bill of discharge within 90 days and notify the holder of the authorisation about the bill of discharge and any amount of import duty due.

5. In accordance with Article 6(3)(a) of the Code, the bill of discharge can be made using other than electronic data-processing techniques.

#### *Article DA-VII-1-17 (710-19-DA)*

### **Movement of goods**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 219	Article 221(a)	Article 511	-	DA

1. Movement of goods within a storage facility for the customs warehousing of goods or within any other location covered by an authorisation for temporary admission, end-use or inward processing may be undertaken without any customs formalities.

2. Goods may be moved between different places in the customs territory of the Union in accordance with Article 219 of the Code under inward processing, temporary admission or end-use without customs formalities other than those set out in Article DA-VII-1-13(1)(e) 710-15(1)(e) ).

3. Movement of goods under customs warehousing may be undertaken between different storage facilities designated in the same authorisation. Such movements shall end within 30 days. At the request of the holder of the procedure, the 30 days period may be extended by the customs authorities.

4. In cases not covered by paragraphs 1 and 3, movement of goods under customs warehousing carried out by the holder of the authorisation or on his behalf may be authorised by the customs authorities under the condition that such movement would not be likely to increase the risk of fraud. The movement shall end within the time limit set by the customs authorities.

5. Movement of goods shall not be permitted for processed products obtained under outward processing or for goods re-imported in the state in which they were exported under outward processing.

*Article DA-VII-1-18 (710-20-DA)*

**Usual forms of handling**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 220	Article 221(b)	Articles 531, 809	ex Annex 72	DA

The usual forms of handling provided for in Article 220 of the Code shall be those set out in Annex 72.

*Article DA-VII-1-19 (710-21-DA)*

**Authorisation for the use of equivalent goods**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 223(2)	Article 224(b)	Articles 541, 545	ex Annexes 73, 74	DA

1. In accordance with Article 223(2) of the Code, the use of equivalent goods shall be authorised irrespective of whether the use is systematic or not.

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 223(3)(c)	Article 192(d)	Articles 541, 545	ex Annexes 73, 74	DA

2. In accordance with Article 223(3)(c) of the Code, the use of equivalent goods shall not be permitted where the non-Union goods would be subject to anti-dumping duty, countervailing duty, safeguard duty, retaliation duty or similar duty if they were declared for release for free circulation.

3. In accordance with Article 223(3)(c) of the Code, the use of equivalent goods under customs warehousing shall not be permitted where the non-Union goods are covered by Annex 73.

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 223(1)	Article 224(a)	Articles 541, 545	ex Annexes 73, 74	DA

4. The use of equivalent goods shall be authorised where the equivalent goods are any of the following:

- (a) goods at a more advanced stage of manufacture than the non-Union goods where the essential part of the processing with regard to these equivalent goods is carried out in the undertaking of the holder of the authorisation or in the undertaking where the operation is being carried out on his behalf;
- (b) in case of repair, new goods instead of used goods or goods in a better condition than the non-Union goods;
- (c) goods with technical characteristics similar to the goods which they are replacing provided that:
  - (i) they have the same eight-digit Combined Nomenclature code;
  - (ii) they have the same commercial quality;
  - (iii) such use would not have an impact on customs supervision and would not be likely to increase the risk of fraud.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 223(2)	Article 224(b) Article 192a	Articles 541, 545	ex Annexes 73, 74	AIA

5. For goods listed in Annex 74, the provisions on the use of equivalent goods set out in that Annex shall apply.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 223(3)(c)	Article 224(d)	Articles 541, 545	ex Annexes 73, 74	DA

6. The use of equivalent goods shall not be permitted for goods or products that have been genetically modified or contain elements that have undergone genetic modification.

7. In case of temporary admission, equivalent goods may be used if the authorisation for temporary admission with total relief from import duty is granted in accordance with Articles DA-VII-4-05 (741-2-02-DA), DA-VII-4-06 (741-2-03-DA), DA-VII-4-07 (741-2-04-DA) or DA-VII-4-08 (741-2-05-DA).

#### *Article DA-VII-1-20 (710-23-DA)*

#### **Standardised exchange of information**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(2)	Article 7(a)	Articles 510, 515, 528, 885	ex Annex 67	DA

1. Where a standardised exchange of information between customs authorities (hereinafter referred to as 'INF') is required or may be required with regard to goods which were under a special procedure other than transit, the supervising customs office shall make available the relevant particulars set out in Annex 67, parts I and V.
2. At the request of the supervising customs office the holder of the authorisation shall provide the particulars referred to in the introductory phrase of paragraph 1. The holder of the authorisation may provide those particulars on his own initiative.
3. Where a customs declaration refers to an INF, the competent customs office shall provide additional data requirements as set out in Annex X (Annex on data requirements).

*Article DA-VII-1-21 (710-24-DA)*

### **Animals under a special procedure**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 153(3)	Article 156(c)	Article 553	-	DA

If the total value of all animals, born of animals placed under a special procedure, exceeds EUR 100, those animals shall be considered to be non-Union goods and to be placed under the relevant procedure.

## CHAPTER 2

### *Transit*

#### SECTION 1

#### EXTERNAL AND INTERNAL TRANSIT

#### SUBSECTION 2

#### MOVEMENT IN ACCORDANCE WITH THE TIR CONVENTION

##### *Article DA-VII-2-01 (721-03-DA)*

##### **Scope**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles	Article	Article 454	-	

This Subsection shall apply to TIR operations.

##### *Article DA-VII-2-02 deleted*

##### *Article DA-VII-2-03 (721-11-DA)*

##### **Authorised consignee**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 22(1)	Article 24(a)	Article 454a	-	DA

1. By way of derogation from the third subparagraph of Article 22(1) of the Code, the application for the status of authorised consignee shall be submitted in the Member State where the premises of the applicant or other specified place are located.

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 230	Article 231(b)	Article 454a	-	DA

2. The status of authorised consignee shall be granted only to persons who fulfill the following conditions:



- (a) they will regularly receive goods moved under a TIR operation and where the decision taking customs authority has reason to believe that they can meet their obligations resulting from that status;
  - (b) they fulfil the criteria laid down in Articles 39(a) and (b) of the Code.
3. In order to ensure the proper management of the authorisations, they shall be granted where the customs authority is able to supervise the procedure and carry out controls without an administrative effort disproportionate to the requirements of the person concerned.
4. The authorisation shall apply solely in the Member State where the authorisation was granted and shall apply only to TIR operations that are to be terminated at a place specified in the authorisation.

## SECTION 2

### UNION TRANSIT

#### SUBSECTION 1

##### GENERAL PROVISIONS

*Article DA-VII-2-04 (722-01-DA)*

##### Scope

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure

This Section shall apply to external and internal Union transit except where provided otherwise in the customs legislation.

#### SUBSECTION 2

##### UNION GOODS

*Article DA-VII-2-05 (722-04a-DA)*

##### Special fiscal territories

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 1(3)	Article 2	Article 340c	-	DA

1. The internal Union transit procedure shall apply to Union goods which are moved from a special fiscal territory to a part of the customs territory of the Union to which the provisions of the Directive 2006/112/EC or of Directive 2008/118/EC apply, insofar as their dispatch or transport ends at a place situated outside the Member State of their entry into the customs territory of the Union.

2. The internal Union transit procedure may be used for goods moved between a special fiscal territory and another part of the customs territory of the Union.

## SUBSECTION 5

### TRANSIT DECLARATIONS

*DA-VII-2-06 (Article 722-07-DA)*

#### Transit declaration

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 6(2)	Article 7(a)	Article 353	Annexes: -52-01 -52-02 (ex Annex 37d) -ex Annex 33 -ex Annex 44a -ex Annex 45	DA

The transit declaration shall comply with Annex 52-01-DA.

*Article DA-VII-2-07 (722-08-DA)*

#### Transit declaration for travellers

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 158(2)	Articles 160	Article 353a	Annexes 52-02, 52-05	DA

In accordance with Article 158(2) of the Code, where a traveller has no access to the customs' computerised system he shall draw up the transit declaration in writing in accordance with Article DA-V-2-12 (522-3-01-DA) on a form corresponding to the specimen set out in Annex 52-02-DA.

*Article DA-VII-2-08 (722-09-DA)*

#### Mixed consignments

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 6(2)	Article 7(a)	Article 351	Annex 52-01	DA

In the case of consignments comprising both goods which must be placed under the external Union transit procedure and goods which must be placed under the internal Union transit procedure, the transit declaration bearing the code 'T' shall be supplemented by the attribute "T1", "T2" or "T2F" for each item of goods, as set out in Annex 52-01-DA.

## SUBSECTION 7

### FORMALITIES EN ROUTE

#### *Article DA-VII-2-09 (722-17-DA)*

#### **Presentation at the customs office of transit**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 6(3)(a)	Article 7(b)	Article 359(1)	-	DA

In accordance with Article 6(3)(a) of the Code, the MRN may also be communicated to the customs office of transit using any of the following:

- (a) a bar code;
- (b) other transaction means as allowed by the customs authority;
- (c) a transit accompanying document; or
- (d) a transit/security accompanying document.

## SUBSECTION 10

### GENERAL PROVISIONS CONCERNING SIMPLIFICATIONS

#### *Article DA-VII-2-10 (722-27-DA)*

#### **Authorisation**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 233(4)	Article 235	Article 373	-	DA

1. The authorisations referred to in Article 233(4) of the Code shall be granted only to persons who fulfill the following conditions:

- (a) they will regularly use the Union transit arrangements and fulfil the criteria laid down in Article 39(d) of the Code;
  - (b) they fulfil the criteria laid down in Articles 39(a) and (b) of the Code.
2. In order to ensure the proper management of the authorisations, they shall be granted where the customs authority is able to supervise the procedure and carry out controls without an administrative effort disproportionate to the requirements of the person concerned.

## SUBSECTION 11

### AUTHORISED ISSUER

*Article DA-VII-2-11 (722-28-DA)*

#### Application and Authorisation for authorised issuer

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 22(1) 3 <sup>rd</sup> subparagraph	Article 24(a)	Article 398	-	DA

1. By way of derogation from the third subparagraph of Article 22(1) of the Code, the application shall be submitted in the Member State where the applicant's premises or other specified place or places are located.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 233(4)	Article 235	Article 398	-	DA

2. The status of authorised issuer shall be granted to persons who are authorised to use a comprehensive guarantee or are authorised to use a guarantee waiver referred to in Article 95(2) of the Code.

## SUBSECTION 12

### AUTHORISED CONSIGNEE

*Article DA-VII-2-12 (722-30-DA)*

#### Application for authorised consignee

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure

Articles 22(1) 3 <sup>rd</sup> subparagraph	Article 24(a)	Article 398	-	DA
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By way of derogation from the third subparagraph of Article 22(1) of the Code, the application shall be submitted in the Member State where the applicant's premises or other specified place or places are located.

### SUBSECTION 13

#### USE OF SEALS OF A SPECIAL TYPE

##### *Article DA-VII-2-13 (722-33-DA)*

#### **Authorisation**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 233(4)	Article 235	Article 386	-	DA

The customs authorities may authorise the holder of the procedure to use special types of seals on means of transport, containers or packages where the following conditions are fulfilled:

- (a) the seals have been certified in accordance with ISO International Standard No 17712 "Freight containers – Mechanical Seals";
- (b) the customs authorities approve the seals.

### SUBSECTION 14

#### ELECTRONIC TRANSPORT DOCUMENT AS CUSTOMS DECLARATION

##### *Article DA-VII-2-14*

#### **Authorisation**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 233(4)(e)	Article 235	Articles 444-448?	-	DA

The customs authorities may authorise the holder of the procedure to use an electronic transport document as a Customs declaration where the electronic document contains the data requirement shown in Annex.

## CHAPTER 3

### *Storage*

#### CUSTOMS WAREHOUSING

##### *Article DA-VII-3-01 (731-01-DA)*

#### **Retail sale**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 211(1)	Article 212(a)	Article 527	-	DA

Storage facilities for the customs warehousing of goods shall not be used for the purpose of retail sale, unless goods are retailed in any of the following situations:

- (a) with relief from import duty to travellers in traffic with countries or territories outside the customs territory of the Union;
- (b) with relief from import duty to members of international organisations;
- (c) with relief from import duty to NATO forces;
- (d) with relief from import duty under diplomatic or consular arrangements;
- (e) remotely, including via the Internet.

##### *Article DA-VII-3-02 (731-02-DA)*

#### **Specially equipped storage facilities**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 211(1)	Article 212(a)	Article 526	-	DA

Where goods present a danger or are likely to spoil other goods or require special facilities for other reasons, authorisations may specify that they may only be stored in storage facilities specially equipped to receive them.

##### *Article DA-VII-3-03 (731-03-DA)*

#### **Operation of storage facilities**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>

Article 211(1)	Article 212(a)	none	-	DA
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Where a person is authorised to operate storage facilities for customs warehousing of goods, these facilities cannot be operated by a third person.

*Article DA-VII-3-04 (733-01-DA)*

**Premises or any other location**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 211(1)(b)	Article 212(a)	Article 526	-	DA

The customs authorities shall define in the authorisation referred to in Article 211(1)(b) of the Code the premises or any other location as one of the following:

- (a) public customs warehouse type I;
- (b) public customs warehouse type II;
- (c) private customs warehouse.

## CHAPTER 4

### *Specific use*

#### SECTION 1

#### TEMPORARY ADMISSION

#### SUBSECTION 1

#### GENERAL PROVISIONS

##### *Article DA-VII-4-01 (741-1-01-DA)*

#### **General provisions**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 211(1)	Article 212(a)	Article 553	-	DA

Goods placed under the temporary admission procedure shall remain in the same state.

Repairs and maintenance, including overhaul and adjustments or measures to preserve the goods or to ensure their compliance with the technical requirements for their use under the procedure shall be admissible.

##### *Article DA-VII-4-02 (741-1-02-DA)*

#### **Place for submitting an application**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 22(1)	Article 24(a)	Article 498	-	DA

1. By way of derogation from the third subparagraph of Article 22(1) of the Code and except where Article DA-VII-1-02(3) applies, the application for an authorisation for temporary admission shall be submitted to the customs authorities designated for the place where the goods are to be first used.

2. By way of derogation from the third subparagraph of Article 22(1) of the Code, where the application for an authorisation is made by means of an oral customs declaration for temporary admission in accordance with Article DA-V-2-03 (522-4-02-DA) or by any other act in accordance with Article DA-V-2-04 (522-4-03-DA), it shall be made at the place where the goods are presented and declared for temporary admission.



*Article DA-VII-4-03 (741-1-03-DA)*

**Temporary admission with partial relief from import duty**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 250(2)(d)	Article 253(b)	Article 554	-	DA

1. Use of the temporary admission procedure with partial relief from import duty shall be granted in respect of goods which do not meet all the requirements for total relief from import duty.
2. The temporary admission with partial relief from import duty shall not be granted for consumable goods.

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 211(1)	Article 212(a)	Article 554	-	DA

3. The amount of import duty due in accordance with the second subparagraph of Article 252(1) of the Code shall be paid when the procedure has been discharged.

**SUBSECTION 2**

**MEANS OF TRANSPORT, PALLETS AND CONTAINERS INCLUDING THEIR ACCESSORIES AND EQUIPMENT**

*Article DA-VII-4-04 (741-2-01-DA)*

**General provisions**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 211(3)	Article 212(c)	Article 555	-	DA

Where total relief from import duty is granted for goods as referred to in Articles DA-VII-4-05 (741-2-02) to DA-VII-4-08 (741-2-05), the applicant and the holder of the procedure may be established inside or outside of the customs territory of the Union.

*Article DA-VII-4-05 (741-2-02-DA)*

**Pallets**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>

Article 250(2)(d)	Article 253(b)	Article 556	-	DA
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Total relief from import duty shall be granted for pallets.

*Article DA-VII-4-06 (741-2-03-DA)*

### **Accessories and equipment for pallets**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 250(2)(d)	Article 253(b)	None	-	DA

Total relief from import duty shall be granted for accessories and equipment for pallets where they are either imported with a pallet to be re-exported separately or with another pallet, or are imported separately to be re-exported with a pallet.

*Article DA-VII-4-07 (741-2-04-DA)*

### **Containers**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 250(2)(d)	Article 253(b)	Article 557	-	DA

1. Total relief from import duty shall be granted for containers where the following information has been durably marked in an appropriate and clearly visible place on containers:

(a) the identification of the owner or principal operator, which may be shown either by its full name or by an established identification system, symbols such as emblems or flags being excluded;

(b) the identification marks and numbers of the container, given by the owner or principal operator.

2. For freight containers generally considered for maritime use or for any other container utilizing an ISO standard prefix (i.e. four capital letters ending in U), the identification of the owner or principal operator and the container serial number and check digit of the container shall adhere to the International Standard ISO 6346 and its annexes.

3. For identification marks and numbers on containers to be considered durably marked when plastic film is used, compliance with the following specifications shall be required:

(a) a high-quality adhesive shall be used. The film, once applied, shall have a tensile strength lower than its final adhesion so that removal of the film without destroying it is impossible. Film produced by the cast method of production shall meet these requirements. Film produced by the calendar method of production shall not be used;

(b) when identification marks and numbers have to be changed, the film to be replaced shall be removed completely prior to the affixing of the new film; placing of new film over an existing film shall not be permitted.

4. The specifications for the use of plastic film for marking containers set out in paragraph 3 shall not exclude the possibility of using other durable marking methods.

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 253(2)(d) & 18(2)	Articles 253(2)(d) & 20(a)	Article 557	-	DA

5. Where the application for authorisation is made in accordance with Article DA-VII-1-02(3)(a) (710-02(3)(a)), the containers shall be monitored by a person established in the customs territory of the Union or by a person established outside of the customs territory of the Union who is represented in the customs territory of the Union.

That person shall upon request supply the customs authorities detailed information concerning the movements of each container granted temporary admission including the dates and places of their entry and discharge.

*Article DA-VII-4-08 (741-2-05-DA)*

#### **Accessories and equipment for containers**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 250(2)(d)	Article 253(b)	none	-	DA

Total relief from import duty shall be granted for accessories and equipment for containers where they are either imported with a container to be re-exported separately or with another container, or are imported separately to be re-exported with a container.

*Article DA-VII-4-09 (741-2-06-DA)*

#### **Conditions for granting total relief from import duty for means of road, rail, air, sea and inland waterway transport**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 250(2)(d)	Article 253(b)	Articles 555(2), 558	<i>Annex C to Istanbul Convention</i>	DA

1. The term 'means of transport' shall include normal spare parts, accessories and equipment accompanying the means of transport.

2. Where means of transport are declared for temporary admission orally or by any other act in accordance with Articles DA-V-2-03 (522-4-02) and DA-V-2-04 (522-4-03) and the

declaration is accepted, the holder of the authorisation shall be the person who has the physical control of the goods when they have been placed under the procedure. If that person acts on behalf of another person the latter person shall be the holder of the authorisation.

3. Total relief from import duty shall be granted for means of road, rail, air, sea and inland waterway transport where they fulfil the following conditions:

- (a) they are registered outside the customs territory of the Union in the name of a person established outside that territory; however, if the means of transport are not registered, the above condition may be deemed to be met where they are owned by a person established outside the customs territory of the Union;
- (b) they are used by a person established outside that territory, without prejudice to Articles DA-VII-4-10 (741-2-07-DA), DA-VII-4-11 (741-2-08-DA) and DA-VII-4-12 (741-2-09-DA).

Where those means of transport are used privately by a third person established outside the customs territory of the Union, that person needs to be duly authorised in writing by the holder of the authorisation.

*Article DA-VII-4-10 (741-2-07-DA)*

**Conditions for granting total relief from import duty to persons established in the customs territory of the Union**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Articles 250(b)	Article 559	-	DA

Persons established in the customs territory of the Union shall benefit from total relief from import duty in any of the following cases:

- (a) the means of rail transport are put at the disposal of such persons under an agreement whereby each person may use the rolling stock of the other within the framework of that agreement;
- (b) a trailer is coupled to a means of road transport registered in the customs territory of the Union;
- (c) the means of transport are used in connection with an emergency situation;
- (d) the means of transport are used by a professional hire firm for the purpose of re-export.

*Article DA-VII-4-11 (741-2-08-DA)*

**Private use of means of transport by natural persons established in the customs territory of the Union**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure

Article 250(2)(d)	Articles 253(b)	Article 560	<i>Annex C to Istanbul Convention</i>	DA
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1. Natural persons established in the customs territory of the Union shall benefit from total relief from import duty where they privately use means of transport occasionally, on the instructions of the registration holder, this holder being in the customs territory at the time of use.

2. Total relief from import duty shall be granted where means of transport hired under a written contract are used privately by a natural person established in the customs territory of the Union:

- (a) to return to his or her place of residence in the customs territory of the Union;
- (b) to leave the customs territory of the Union; or
- (c) in special situations agreed between the customs administrations after consultation of the Committee.

3. Total relief from import duty shall be granted where means of transport are used privately by a natural person established in the customs territory of the Union and employed by the owner including hirer or lessee of the means of transport established outside that territory. The private use needs to have been provided for in the contract of employment.

The customs authorities may restrict the temporary admission of means of transport under this provision in the case of systematic use.

*Article DA-VII-4-12 (741-2-09-DA)*

#### **Other cases**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 250(2)(d)	Articles 253(b)	Article 561	<i>Annex C to Istanbul Convention</i>	DA

1. Total relief from import duty shall be granted where means of transport are to be registered under a temporary series in the customs territory of the Union, with a view to re-export in the name of one of the following persons:

- (a) a person established outside that territory;
- (b) a natural person established inside that territory where the person concerned is preparing to transfer normal residence to a place outside that territory.

2. Total relief from import duty shall be granted where means of transport are used commercially by a person established in the customs territory of the Union.

That person needs to be duly authorised in writing by the holder of the authorisation and has to operate on behalf of the holder of the authorisation.

*Article DA-VII-4-13 (741-2-10-DA)*

**Periods for discharge**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 215(4)	Article 216	Article 562	-	DA

The periods for discharge shall be the following:

- (a) for means of rail transport: 12 months;
- (b) for commercially used means of transport other than rail transport: the time required for carrying out the transport operations;
- (c) for means of road transport privately used:
  - (i) by students: the period they stay in the customs territory of the Union for the sole purpose of pursuing their studies;
  - (ii) by persons fulfilling assignments of a specified duration: the period they stay in the customs territory of the Union for the sole purpose of fulfilling their assignment;
  - (iii) in other cases, including saddle or draught animals and the vehicles drawn by them: 6 months;
- (d) for privately used means of air transport: 6 months;
- (e) for privately used means of sea and inland waterway transport: 18 months;
- (f) for containers, their equipment and accessories: 12 months.

*Article DA-VII-4-14 (741-2-10a-DA)*

**Periods for re-export in the case of professional hire services**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 215(4)	Article 216	none	-	DA

1. Where the means of transport referred to in Article DA-VII-4-09 (741-2-06-DA) are rehired by a professional hire service established in the customs territory of the Union to a person established outside that territory or to a natural person established in the customs territory of the Union, they shall be re-exported within three weeks of entry into force of the contract.

That period shall apply where means of transport which were returned to the professional hire service and subsequently used by that service for the purpose of re-export.

2. The re-export operation of the means of transport shall be carried out within six months from the entry of the means of transport into the customs territory of the Union. The means of transport shall be deemed to have been entered into this territory on the date of entry

into force of the contract under which the means of transport have been entered into it unless the actual date of entry has been proven.

The use of the means of transport for other purposes than re-export shall not be permitted within the period of six months.

3. In the case referred to in Article DA-VII-4-11(2) (741-2-08(2)-DA) the means of transport shall be returned to the hire service established in the customs territory of the Union or shall be re-exported within three weeks of the entry into force of the contract.

### SUBSECTION 3

#### GOODS OTHER THAN MEANS OF TRANSPORT, PALLETS AND CONTAINERS

##### *Article DA-VII-4-15 (741-3-02-DA)*

##### **Personal effects and goods for sports purposes imported by travellers**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 250(2)(d)	Article 253(b)	Article 563	-	DA

Total relief from import duty shall be granted where personal effects reasonably required for the journey and goods for sports purposes are imported by travellers.

##### *Article DA-VII-4-16 (741-3-03-DA)*

##### **Welfare material for seafarers**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 250(2)(d)	Article 253(b)	Article 564	-	DA

Total relief from import duty shall be granted for welfare materials for seafarers in the following cases:

- (a) they are used on a vessel engaged in international maritime traffic;
- (b) they are unloaded from the vessel referred to in point (a) and temporarily used ashore by the crew;
- (c) they are used by the crew of the vessel referred to in point (a) in cultural or social establishments managed by non-profit-making organisations or in places of worship where services for seafarers are regularly held.

##### *Article DA-VII-4-17 (741-3-04-DA)*

##### **Disaster relief material**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 250(2)(d)	Article 253(b)	Article 565	-	DA

Total relief from import duty shall be granted for disaster relief material where it is used in connection with measures taken to counter the effects of disasters or similar situations affecting the customs territory of the Union.

*Article DA-VII-4-18 (741-3-05-DA)*

### **Medical, surgical and laboratory equipment**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 250(2)(d)	Article 253(b)	Article 566	-	DA

Total relief from import duty shall be granted where medical, surgical and laboratory equipment is dispatched on loan at the request of a hospital or other medical institution which has urgent need of such equipment to make up for the inadequacy of its own facilities and where it is intended for diagnostic or therapeutic purposes.

*Article DA-VII-4-19 (741-3-06-DA)*

### **Animals**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 250(2)(d)	Article 253(b)	Article 567(1)	-	DA

Total relief from import duty shall be granted for animals owned by a person established outside the customs territory of the Union.

*Article DA-VII-4-20 (741-3-07-DA)*

### **Goods for use in frontier zones**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 250(2)(d)	Article 253(b)	Article 567(2)	-	DA

Total relief from import duty shall be granted for the following goods intended for activities in keeping with the particularities of the frontier zone as defined by the provisions in force:



- (a) equipment owned by a person established in the frontier zone adjacent to the frontier of the customs territory of the Union and to be used in the adjacent frontier zone and used by a person established in that zone;
- (b) goods used for the building, repair or maintenance of infrastructure in such a frontier zone under the responsibility of public authorities.

*Article DA-VII-4-21 (741-3-08-DA)*

### **Sound, image or data carrying media, publicity material**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 250(2)(d)	Article 253(b)	Article 568	-	DA

Total relief from import duty shall be granted for goods which are used for either of the following purposes:

- (a) carrying sound, image or data processing information for the purpose of presentation prior to commercialisation, or free of charge, or for provision with a sound track, dubbing or copying;
- (b) exclusively for publicity purposes which includes means of transport specially equipped for those purposes.

*Article DA-VII-4-22 (741-3-09-DA)*

### **Professional equipment**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 250(2)(d)	Articles 253(b)	Article 569 [as amended]	-	DA

1. Without prejudice to paragraph 2, total relief from import duty shall be granted for professional equipment where the following conditions are fulfilled:

- (a) it is owned by a person established outside the customs territory of the Union;
- (b) it is imported either by a person established outside the customs territory of the Union or by an employee of the owner. The employee may be established in the customs territory of the Union;
- (c) it is used by the importer or under their supervision, except in cases of audiovisual co-productions.

2. Total relief from import duty shall be granted for portable musical instruments temporarily imported by travellers which are intended to be used as professional equipment. The travellers may be established inside or outside the customs territory of the Union.

3. Total relief shall not be granted where equipment is to be used for any of the following:

- (a) the industrial manufacture of goods;
- (b) the industrial packaging of goods;
- (c) the exploitation of natural resources;
- (d) the construction, repair or maintenance of buildings;
- (e) earth moving and like projects.

Points (c), (d) and (e) shall not apply to hand tools.

*Article DA-VII-4-23 (741-3-10-DA)*

**Pedagogic material and scientific equipment**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 250(2)(d)	Article 253(b)	Article 570	-	DA

Total relief from import duty shall be granted for pedagogic material and scientific equipment where the following conditions are fulfilled:

- (a) they are owned by a person established outside the customs territory of the Union;
- (b) they are imported by public or private scientific, teaching or vocational training establishments which are essentially non-profit making and exclusively used in teaching, vocational training or scientific research under their responsibility;
- (c) they are imported in reasonable numbers, having regard to the purpose of the import;
- (d) they are not used for purely commercial purposes.

*Article DA-VII-4-24 (741-3-11-DA)*

**Packings**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 250(2)(d)	Article 253(b)	Article 571	-	DA

Total relief from import duty shall be granted where packings:

- (a) if imported filled, are intended for re-export whether empty or filled;
- (b) if imported empty, are intended for re-export filled.

*Article DA-VII-4-25 (741-3-12-DA)*

**Moulds, dies, blocks, drawings, sketches, measuring, checking and testing instruments and other similar articles**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 250(2)(d)	Article 253(b)	Article 572(1)	-	DA

Total relief from import duty shall be granted for moulds, dies, blocks, drawings, sketches, measuring, checking and testing instruments and other similar articles where the following conditions are fulfilled:

- (a) they are owned by a person established outside the customs territory of the Union;
- (b) they are used in manufacturing by a person established in the customs territory of the Union and more than 50 % of the production resulting from their use is exported.

*Article DA-VII-4-26 (741-3-13-DA)*

**Special tools and instruments**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 250(2)(d)	Article 253(b)	Article 572(2)	-	DA

Total relief from import duty shall be granted for special tools and instruments where the following conditions are fulfilled:

- (a) they are owned by a person established outside the customs territory of the Union;
- (b) they are made available to a person established in the customs territory of the Union for the manufacture of goods and more than 50 % of the production resulting from their manufacturing is exported.

*Article DA-VII-4-27 (741-3-14-DA)*

**Goods to carry out tests or subject to tests**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 250(2)(d)	Article 253(b)	Article 573	-	DA

Total relief from import duty shall be granted for goods in any of the following situations:

- (a) they are subject to tests, experiments or demonstrations;
- (b) they are used to carry out tests, experiments or demonstrations without financial gain.

*Article DA-VII-4-28 (741-3-15-DA)*

### **Samples**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 250(2)(d)	Article 253(b)	Article 574	-	DA

Total relief from import duty shall be granted where samples are imported in reasonable quantities and solely used for being shown or demonstrated in the customs territory of the Union.

*Article DA-VII-4-29 (741-3-16-DA)*

### **Replacement means of production**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 250(2)(d)	Article 253(b)	Article 575	-	DA

Total relief from import duty shall be granted where replacement means of production are temporarily made available to a customer by a supplier or repairer, pending the delivery or repair of similar goods.

*Article DA-VII-4-30 (741-3-17-DA)*

### **Goods for events or for sale**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 250(2)(d)	Article 253(b)	Article 576		DA

1. Total relief from import duty shall be granted for goods to be exhibited or used at a public event not purely organised for the commercial sale of the goods, or obtained at such events from goods placed under the procedure.

In exceptional cases, the customs authorities may authorise the procedure for other events.

2. Total relief from import duty shall be granted for goods for approval where they cannot be imported as samples and the consignor wishes to sell the goods and the consignee may decide to purchase them after inspection.

3. Total relief from import duty shall be granted for the following:
- (a) works of art, collectors' items and antiques as defined in Annex IX to Directive 2006/112/EC, imported for the purposes of exhibition, with a view to possible sale;
  - (b) goods other than newly manufactured ones imported with a view to their sale by auction.

*Article DA-VII-4-31 (741-3-18-DA)*

### **Spare parts, accessories and equipment**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 250(2)(d)	Article 253(b)	Article 577	-	DA

Total relief from import duty shall be granted where spare parts, accessories and equipment are used for repair and maintenance, including overhaul, adjustments and preservation of goods placed under the procedure.

*Article DA-VII-4-32 (741-3-19-DA)*

### **Other goods**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 250(2)(d)	Article 253(b)	Article 578	-	DA

Total relief from import duty may be granted where goods other than those listed in Articles DA-VII-4-05 (741-2-02-DA) to DA-VII-4-12 (741-2-09-DA) and DA-VII-4-15 (741-3-02-DA) to DA-VII-4-31 (741-3-18-DA) or not complying with the conditions of those Articles, are imported in either of the following situations:

- (a) they are imported for a period not exceeding 3 months;
- (b) in particular situations having no economic effect.

*Article DA-VII-4-33 (741-3-20-DA)*

### **Special periods for discharge**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 215(4)	Article 216	none	-	DA

1. For the goods referred to in Articles DA-VII-4-27(a) (741-3-14(a)-DA), DA-VII-4-29 (741-3-16-DA) and DA-VII-4-30(2) (741-3-17(2)-DA), the period for discharge shall be 6 months.
2. For animals referred to in Article DA-VII-4-19 (741-3-06-DA), the period for discharge shall be at least 12 months.

## SUBSECTION 4

### OPERATION OF THE PROCEDURE

*Article DA-VII-4-34 (741-4-05-DA)*

#### Indication

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(2)	Article 7(a)	Article 583	-	DA
Article 6(1a)	Article 8(1)(a)			IA

1. Where the goods placed under the procedure are placed subsequently under a customs procedure enabling the temporary admission procedure to be discharged in accordance with Article 215(1) of the Code, the customs declaration for the subsequent customs procedure other than by ATA/CPD carnet shall contain the following indication "TA" and the relevant authorisation number.
2. Where the goods placed under the procedure are re-exported in accordance with Article 270 of the Code, the re-export declaration shall also contain the indication referred to in paragraph (1).

## SECTION 2

### END-USE

**Disclaimer:** NO DA foreseen.

## CHAPTER 5

### *Processing*

#### SECTION 1

#### GENERAL PROVISIONS

##### *Article DA-VII-5-01 (751-01-DA)*

#### **Authorisation**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 211	Article 212(a)	Articles 538, 540, 586	Yes	DA

1. The authorisation shall specify the means and methods to establish either of the following:
  - (a) the processed products that have resulted from processing of goods placed under the procedure;
  - (b) the conditions for using the equivalent goods or the standard exchange system are met.

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
6(2)Article 6(1a)	Article 8(1)(a)	Articles 538, 540, 586	Yes	DA

2. For the purposes of paragraph (1)(a), the exchange of information in accordance with (ex Annex 104 to be defined) may be used for operations under outward processing.

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 211	Article 212(a)	Articles 538, 540, 586	Yes	DA

3. An authorisation may be granted for production accessories, with the exception of the following:
  - (a) fuels and energy sources other than those needed for the testing of processed products or for the detection of faults in the goods placed under the procedure needing repair;
  - (b) lubricants other than those needed for the testing, adjustment or withdrawal of processed products;
  - (c) equipment and tools.

## SECTION 2

### INWARD PROCESSING

*Article DA-VII-5-02 (752-04-DA)*

#### Indications

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(2)	Article 7(a)	Article 549	-	DA

1. Where the processed products or goods placed under the procedure are placed subsequently under a customs procedure enabling the inward processing procedure to be discharged in accordance with Article 215(1) of the Code, the customs declaration for the subsequent customs procedure other than by ATA/CPD carnet shall contain the indication "IP" and the relevant authorisation number.

Where the goods placed under the procedure are subject to specific commercial policy measures and such measures continue to be applicable at the time when the goods, also in the form of processed products, are placed under a subsequent customs procedure, the indications referred to in the first subparagraph shall be supplemented by the following:

"C P M".

2. Where the goods placed under the procedure are re-exported in accordance with Article 270(1) of the Code, the re-export declaration shall also contain the indication referred to in paragraph (1).

## SECTION 3

### OUTWARD PROCESSING

*Article DA-VII-5-03 (753-01-DA)*

#### Prior import of processed products

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 211(1)	Article 212(a)	none	-	DA

1. In the case of prior import of processed products the authorisation shall specify the period within which the Union goods, which are replaced by equivalent goods, shall be placed under outward processing.

2. The period referred to in paragraph 1 and shall not exceed 180 days.



At the request of the holder of the authorisation, the period of 180 days may be extended even after its expiry, provided that the total period does not exceed one year.

3. In the case of prior import of processed products, a guarantee shall be provided covering the amount of the import duty that would be payable should the replaced Union goods not be placed under outward processing in accordance with paragraph 1.

*Article DA-VII-5-04 (753-02-DA)*

**Repair**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 211(1)	Article 212(a)	Article 587	-	DA

Where the procedure is requested for repair, the temporary export goods shall be capable of being repaired and the procedure shall not be used to improve the technical performance of the goods.

**TITLE VIII**

**GOODS TAKEN OUT OF THE CUSTOMS TERRITORY OF THE UNION**

**CHAPTER 1**

*Formalities prior to the exit of goods*

*Article DA-VIII-1-01 (810-01-DA)*

**Time limits for pre-departure declarations**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 263(1)	Article 265(a)	Articles 592b to 592d	-	DA

1. The pre-departure declaration shall be lodged at the competent customs office by the following time limits:

- (a) in the case of maritime traffic:
  - (i) for containerised cargo, at least 24 hours before the goods are loaded onto the vessel on which they are to leave the customs territory of the Union;
  - (ii) for containerised cargo movements between the customs territory of the Union and Greenland, the Faeroe Islands, Iceland or ports on the Baltic Sea, the North Sea, the Black Sea or the Mediterranean and all ports of Morocco, at least two hours before departure from a port in the customs territory of the Union;
  - (iii) for containerised cargo movements between the French overseas departments, the Azores, Madeira or the Canary Islands and a territory outside the customs territory of the Union, where the duration of the voyage is less than 24 hours, at least two hours before departure from a port in the customs territory of the Union;
  - (iv) for other cases, at least 2 hours prior to departure from a port in the customs territory of the Union;
- (b) in the case of air traffic, at least 30 minutes prior to departure from an airport in the customs territory of the Union;
- (c) in the case of road and inland waterways traffic, at least one hour before the goods are to leave the customs territory of the Union;
- (d) in the case of rail traffic, at least two hours before the goods are to leave the customs territory of the Union;

- (e) where Regulation (EC) No 612/2009 applies, at the latest at the time of loading the goods in accordance with Article 5 (7) of that Regulation.
2. The time limit for lodging the pre-departure declaration shall be that applicable to the active means of transport used to leave the Union.
- This applies even when the goods have arrived at the customs office of exit on another means of transport:
- (a) from which they are transferred (inter-modal transport), or;
- (b) which is, itself, transported on the active means of transport referred to in the first sub-paragraph (combined transportation).
3. The time limits referred to in paragraph 1 shall not apply in case of *force majeure*.

*Article DA-VIII-1-02 (810-03-DA)*

**Waiver from the obligation to lodge a pre-departure declaration**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 263(2)(b)	Article 265(b)	Article 592a	-	DA

1. In accordance with Article 263(2)(b) of the Code, the lodging of a pre-departure declaration shall be waived for the following goods:
- (a) electrical energy;
- (b) goods leaving by pipeline;
- (c) letters, postcards and printed matters moved under the rules of the acts of the Universal Postal Union;
- (d) animals for transhumance or grazing or for the performance of work or transport and other goods satisfying the conditions laid down in Article DA-VII-4-20(a) (741-3-07 (a) );
- (e) means of transport registered in the customs territory of the Union and intended to be re-imported, provided they are not carried under a transport contract;
- (f) domesticated animals exported at the time of transfer of agricultural activities from the Union to a third country entitled to duty relief under Title III, Chapter II of Regulation (EC) No 1186/2009;
- (g) products obtained by agricultural producers farming on properties located in the Union entitled to duty relief under Title III, Chapter III of Regulation (EC) No 1186/2009;
- (h) seeds exported by agricultural producers for use on properties located in third countries entitled to duty relief under Title III, Chapter IV of Regulation (EC) No 1186/2009;
- (i) fodder and feedingstuffs accompanying animals during their exportation entitled to duty relief under Title III, Chapter V of Regulation (EC) No

1186/2009; means of transport registered in the customs territory of the Union and intended to be re-imported;

(j) radio and television production and broadcasting equipment and vehicles specially adapted for use for the purposes of radio and television production and broadcasting and their equipment imported by public or private organizations established outside the customs territory of the Union and approved by the customs authorities issuing the authorisation for the temporary admission of such equipment and vehicles, provided they are not carried under a transport contract;

(k) instruments and apparatus necessary for doctors to provide assistance for patients awaiting an organ transplant satisfying the conditions laid down in Article DA-VII-4-22(1) (741-3-09-DA(1) ) provided they are not carried under a transport contract;

(l) personal effects and goods for sports purposes imported by travellers referred to in Article DA-VII-4-15 (741-3-02-DA);

(m) means of transport, pallets, accessories and equipment of pallets, containers and container accessories and equipment, referred to in Articles DA-VII-4-05 (741-2-02-DA) to Article DA-VII-4-12 (741-2-09-DA), provided they are not carried under a transport contract;

(n) welfare materials for seafarers used on a vessel engaged in international maritime traffic satisfying the conditions laid down in Article DA-VII-4-16 (741-3-03-DA);

(o) disaster relief material satisfying the conditions laid down in Article DA-VII-4-17 (741-3-04-DA) provided they are not carried under a transport contract;

(p) medical, surgical and laboratory equipment satisfying the conditions laid down in Article DA-VII-4-18 (741-3-05-DA) provided they are not carried under a transport contract;

(q) portable musical instruments satisfying the conditions laid down in Article DA-VII-4-22(2) (741-3-09-DA);

(r) goods contained in travellers' personal baggage;

(s) goods moved under cover of the form 302 provided for under the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, signed in London on 19 June 1951;

(t) goods carried on vessels or aircraft moving between Union ports or airports without any intervening call at any port or airport outside the customs territory of the Union;

(u) weapons and military equipment taken out of the customs territory of the Union by the authorities in charge of the military defence of a Member State, in military transport or transport operated for the sole use of the military authorities;

(v) the following goods taken out of the customs territory of the Union directly to offshore installations operated by a person established in the customs territory of the Union:

- (i) goods to be used for construction, repair, maintenance or conversion of such offshore installations;
- (ii) goods to be used to fit or equip the said offshore installations;
- (iii) other provisions to be used or consumed on the said offshore installations;
- (w) goods in a consignment the intrinsic value of which does not exceed EUR 22 provided that the customs authorities accept, with the agreement of the economic operator, to carry out risk analysis using the information contained in, or provided by, the system used by the economic operator;
- (x) goods entitled to relief pursuant to the Vienna Convention on diplomatic relations of 18 April 1961, the Vienna Convention on consular relations of 24 April 1963 or other consular conventions, or the New York Convention of 16 December 1969 on special missions;
- (y) goods which are supplied for incorporation as part of or accessories in vessels and aircraft and for the operation of the engines, machines and other equipments of vessels or aircraft, as well as foodstuffs and other items to be consumed or sold on board;
- (z) goods dispatched from the customs territory of the Union to Ceuta and Melilla, Gibraltar, Helgoland, the Republic of San Marino, the Vatican City State, and the municipalities of Livigno and Campione d'Italia, the national waters of Lake Lugano which are between the bank and the political frontier of the area between Ponte Tresa and Porto Ceresio;
- (aa) goods referred to in Article 269(2) of the Code.

2. Where the particulars necessary for an exit summary declaration are not in the export declaration or an export declaration is not required, the lodging of an exit summary declaration shall not be required for goods exported by the holder of a self-assessment authorization for export.

3. A pre-departure declaration shall not be required in the following cases:

- (a) where an electronic transit declaration contains the particulars necessary for the exit summary declaration, provided the office of destination is also the customs office of exit or the actual office of destination is outside the customs territory of the Union;
- (b) where goods are loaded at a port or airport in the customs territory of the Union for discharge at another Union port or airport, provided that, upon request, evidence in the form of a commercial, port or transport manifest or loading list is made available to the customs office where the goods were loaded regarding the intended place of unloading. The same applies when the vessel or aircraft that transports the goods is to call at a port or airport outside the customs territory of the Union and those goods are to remain loaded on board the vessel or aircraft during the call at the port or airport outside the customs territory of the Union;

- (c) where, in a port or airport, the goods are not unloaded from the means of transport which carried them into the customs territory of the Union and which will carry them out of that territory;
- (d) where the goods were loaded at a previous port or airport in the customs territory of the Union and remain on the means of transport that will carry them out of the customs territory of the Union;
- (e) where the goods are unloaded at the customs office of entry or at a subsequent port or airport from the means of transport which carried them into the customs territory of the Union or from a vessel not operating as a regular shipping service, and are loaded to another means of transport which carries them out of the customs territory of the Union, provided that the following conditions are fulfilled:
  - (i) the customs offices of exit and the customs office responsible for the place where the goods were unloaded are the same;
  - (ii) the goods enter and leave the customs territory of the Union either by sea, air or railway;
  - (iii) the goods leave the customs territory of the Union within 14 days from the date the goods were in temporary storage or placed under the free zone procedure; in exceptional circumstances, the customs authorities may prolong the period for the time necessary to face the exceptional circumstances present;
  - (iv) information about the goods is available to the customs authorities;
  - (v) the destination of the goods and the consignee do not change, to the knowledge of the carrier;
- (f) where evidence that the goods to be taken out of the customs territory of the Union were already covered by a customs declaration with the particulars of an exit summary declaration is made available to the customs office of exit through either the data processing system of the temporary storage holder, the carrier or the port or airport operator, or through another commercial data processing system, provided it has been approved by the customs authorities;
- (g) where goods in temporary storage or placed under the free zone procedure are transhipped from the means of transport that brought them to that temporary storage facility or free zone under the supervision of the same customs office onto a vessel, airplane or railway that will carry them from that temporary storage facility or free zone out of the customs territory of the Union, provided that the following conditions are fulfilled:

- (i) the transshipment is undertaken within 14 days from when the goods were in temporary storage or placed under the free zone procedure; in exceptional circumstances, the customs authorities may extend this period of time in order to deal with those circumstances;
  - (ii) information about the goods is available to the customs authorities;
  - (iii) the destination of the goods and the consignee do not change, to the knowledge of the carrier;
- (h) where goods were brought into the customs territory of the Union but they were rejected by the customs authority of the Union and were immediately returned to the country of export.

4. In the cases referred to in paragraph 1 and in point (b) to (g) of paragraph 2, the control measures shall take into account the special nature of the situation.

5. Where goods covered by one of the exemptions laid down in paragraphs 1 and 2 from the requirement of a pre-departure declaration are taken out of the customs territory of the Union, risk analysis shall be carried out upon presentation of the goods on the basis of any available information about the goods.

## CHAPTER 2

### *Formalities on exit of goods*

*Article DA-VIII-2-01 (820-05-DA)*

#### **Presentation of the goods at the customs office of exit**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 6(3)(a)	Article 7(b)			DA

In accordance with Article 6 (3)(a) of the Code, when the goods are presented at the customs office of exit, the customs authorities may allow means for the exchange of information other than electronic data-processing techniques to be used for the following:

- (a) identification of the export declaration;
- (b) other communications, regarding in particular discrepancies between the goods declared and released for the export procedure and the goods presented.



## CHAPTER 3

### *Export and re-export*

#### *Article DA-VIII-3-01 (820-12-DA)*

#### **Goods that do not leave the customs territory of the Union**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 174	Article 175	Articles 792a,796e	-	DA

1. Where goods released for the export procedure or re-export do not leave the customs territory of the Union, the exporter or declarant shall immediately inform the customs office of export.
2. In the case of an invalidation of the export or re-export declaration in accordance with Article DA-V-2-17 (1)(b) and 5(b) (524-05-DA(1)(b) and (5)(b),) the customs office of export shall inform the person who lodged the customs declaration and the declared customs office of exit of the invalidation of the customs declaration.

#### *Article DA-VIII-3-02 (820-13-DA)*

#### **Retrospective lodgement of an export or re-export declaration**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 6(3)(a)	Article 7(b)			DA

In the case of retrospective lodgement of an export or re-export declaration, means of exchange and storage of information other than the electronic data-processing techniques may be used in accordance with Article 6(3)(a) of the Code.