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**TAXUD/UCC-IA/2014-1**

**Consolidated preliminary draft of the  
UNION CUSTOMS CODE IMPLEMENTING 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 implementing act (UCC-IA). It presents the current state of the preliminary draft UCC-IA 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 IA is the basis for the so-called 'general' IA, and does not cover other possible 'specific' IAs.

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-IA is based on the one of the UCC, including Chapters or Sections which do not call for any implementing 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 IA-I-1-01 (110-01-IA)*

##### **Definitions**

1. For the purposes of this Regulation, Article DA-I-1-01 (110-01-DA [i.e. definitions] shall apply.
2. For the purposes of this Regulation, the following definitions shall apply:

1. 'cabin baggage' means, in the case of air travel, the baggage that the person takes with him into and out of the aircraft cabin;
2. 'commercial use' means, in the context of the temporary admission procedure, the use of means of transport for the transport of persons for remuneration or the industrial or commercial transport of goods, whether or not for remuneration;
3. 'common transit country' means any country, other than a Member State of the Union that has acceded to the Convention of 20 May 1987 on a common transit procedure;
4. 'Union airport' means any airport situated in the customs territory of the Union;
5. 'Union factory ship' means a vessel which is registered or recorded in a part of a Member State's territory forming part of the customs territory of the Union, flies the flag of a Member State and does not catch products of sea-fishing but does process such products on board;
6. 'Union fishing vessel' means a vessel which is registered or recorded in a part of a Member State's territory forming part of the customs territory of the Union, flies the flag of a Member State, catches products of sea-fishing and, as the case may be, processes them on board;
7. 'Union status' means the customs status of goods as Union goods;
8. 'consignment of fresh bananas' means the consignment comprising the total quantity of fresh bananas loaded on a single means of transport and shipped by a single exporter to one or more consignees;
9. 'customs office of discharge' means any customs office indicated in the authorisation referred to in Article 211(1) of the Code, empowered to release goods to a customs procedure or to receive the re-export declaration for the purposes of discharging the special procedures;

10. 'customs office of notification of the debt' means the customs office which shall notify the customs debt;
11. 'customs office of presentation' means the customs office designated by the customs authorities where goods may be presented for the purpose of placing them under a customs procedure in cases where the goods are presented at another office than the office at which the customs declaration has been lodged;
12. 'goods of the same class or kind' means goods which fall within a group or range of goods produced by a particular industrial sector, and includes identical or similar goods;
13. 'hold baggage', in the case of air travel, means the baggage that has been checked in at the airport of departure and is not accessible to the person during the flight nor, where relevant, during any stopovers of the kind referred to in Articles 127-2-02 and Articles 127-2-04 and 127-2-05;
14. 'identical goods' means, in the context of samples taken as part of the verification of a declaration, goods produced in the same country which are the same in all respects, including physical characteristics, quality and reputation. Minor differences in appearance shall not preclude goods otherwise conforming to the definition from being regarded as identical;
15. 'international Union airport' means any Union airport which, having been so authorised by the customs authority, is approved for air traffic with territories outside of the customs territory of the Union;
16. 'intra-Union flight' means the movement of an aircraft between two Union airports, without any stopover, which does not start from or end at a non-Union airport;
17. 'item of correspondence' means a communication in written form on any kind of physical medium to be conveyed and delivered to the address indicated by the sender on the item itself or on its wrapping. Postcards, letters containing personal messages only, braille letters or printed matter not liable to import or export duties shall be regarded as items of correspondence;
18. 'marketing activities' means, in the context of valuation, all activities relating to advertising or marketing and promoting the sale of the goods in question and all activities relating to warranties or guarantees in respect of them;
19. 'net weight of fresh bananas' means the weight of the bananas themselves without packing materials and packing containers of any kind;
20. 'pleasure craft' means private vessels intended for journeys whose itinerary depends on the wishes of the user;
21. 'prior export of processed products' means the exportation of processed products obtained from equivalent goods under inward processing before the importation of the goods they are replacing;
22. 'secondary processed products' means processed products which are a by-product of the processing operation other than the main processed products specified in the

authorisation;
<p>23. 'single means of transport' means, on condition that the goods carried are to be dispatched together:</p> <ul style="list-style-type: none"> <li>(a) a road vehicle accompanied by its trailer(s) or semi-trailer(s);</li> <li>(b) a set of coupled railway carriages or wagons;</li> <li>(c) boats constituting a single chain;</li> <li>(d) containers loaded on a single means of transport within the meaning of this Article;</li> </ul>
<p>24. 'tourist or business aircraft' means private aircraft intended for journeys whose itinerary depends on the wishes of the user;</p>

## 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 IA-I-2-01 (121-I-01-IA)*

##### **Format and code of 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 8(1)(a)		Annex 52-01 (ex Annex 38d)	IA

1. When using electronic data processing techniques:
  - a. For applications and decisions, the format and code of the common data requirements referred to in Annex A-DA shall be laid down in Annex A-IA.
  - b. For declarations and notifications, the format and code of the common data requirements referred to in Annex B-DA shall be laid down in Annex B-IA.
  - c. For other cases, the format and code of the common data requirements referred to in Annex C-DA shall be laid down in Annex C-IA.

<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 8(1)(a)		Annex 52-01 (ex Annex 38d)	IA

2. Where electronic data processing techniques are not used on a permanent basis, the format and code of the common data elements referred to in Annex D-DA shall be laid down in Annex D-IA.

##### *Article IA-I-2-03 (121-I-03)*

##### **Security of electronic systems**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 16(1)	Article 17	Article 4a (2), 4e	-	IA

1. The conditions laid down for carrying out formalities by a data-processing technique shall include inter alia measures for checking the source of data and for protecting data against the risk of unauthorised access, loss, alteration or destruction.

2. In addition to the conditions referred to in paragraph 1, the customs authorities shall establish and maintain adequate security arrangements for the effective, reliable and secure operation of the various systems.

3. To ensure the level of system security provided for in paragraph 1 each input, modification and deletion of data shall be recorded together with information giving the reason for, and exact time of, such processing and identifying the person who carried it out. The original data and any data so processed shall be kept for at least three years from the end of the year to which such data refers, unless otherwise specified.

4. The customs authorities shall monitor security regularly.

5. The customs authorities involved shall inform each other and, where appropriate, the economic operator concerned, of all suspected breaches of security.

## SUBSECTION 2

### DATA PROTECTION

**Disclaimer:** NO IA foreseen.

## SUBSECTION 3

### REGISTRATION OF PERSONS

*Article IA-I-2-04 (121-3-01 – IA)*

#### **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 9	Article 11	Article 4k, 4n	Annex 52-01 (ex Annex 38d)	IA

Each Member State shall communicate to the Commission the name and the address details of the customs authority it designates as responsible for registration in accordance with Article 9 of the Code and assigning EORI numbers. The Commission shall publish this information on the Internet.



*Article IA-I-2-05 deleted*

*Article IA-I-2-06 (121-3-05-IA)*

### **Electronic system relating to EORI**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 6	Article 8(1)(a)	Article 4k, 4n	Annex 52-01 (ex Annex 38d)	IA

With reference to Article 16(1) of the Code, an electronic information and communication system as defined by the Commission and Member States in agreement with each other, shall be used for the exchange and storage of information pertaining to EORI, including invalidation. Information shall be made available through this system by the competent customs authority of the Member State whenever new EORI numbers are assigned or there are changes to data held in respect of registrations already issued.

## **SECTION 2**

### **CUSTOMS REPRESENTATION**

**Disclaimer:** NO IA foreseen.

## **SECTION 3**

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

#### **SUBSECTION 1**

#### **DECISIONS TAKEN BY THE CUSTOMS AUTHORITIES**

*Article IA-I-2-07 (124-1-01-IA)*

### **General procedure 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 25(b)			IA

1. The communication referred to in the first subparagraph of Article 22(6) of the Code shall:

- (a) include a reference to the documents and information on which the customs authorities intend to base their decision;
- (b) indicate the end date of the period within which the person concerned shall express his point of view, taking into account the time for that person to receive that communication;
- (c) include a reference to the right of the person concerned to have access to his file in accordance with the applicable provisions.

2. Where the person concerned gives his point of view before the expiry of the period referred to in the first subparagraph of Article 22(6) of the Code, the customs authorities may take the decision unless the person concerned simultaneously expresses his intention to further express his point of view within the period prescribed.

*Article IA-I-2-08 (124-1-02-IA)*

**Specific procedure 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 25(b)			IA

1. The communication referred to in the first subparagraph of Article 22(6) of the Code may be made, as part of the process of verification, control or issue, where the intended decision pertains to any of the following:

- (a) the results of the verification following a presentation of the goods;
- (b) the results of the verification of the customs declaration as referred to in Article 191 of the Code;
- (c) the results of post-release control as referred to in Article 48 of the Code, where the goods are still under customs supervision;
- (d) the issue of a proof of origin or customs status of goods by the customs authorities;
- (e) the results of the control of goods for which no summary declaration, temporary storage declaration or customs declaration was lodged.

2. The person concerned may

- (a) immediately express his point of view in the same way; or
- (b) except in the cases referred to in paragraph 1(e), demand a communication in accordance with Article IA-I-2-07 (124-1-01-IA).

The person concerned shall be informed by the customs authorities of these two options.

3. Where the person concerned has expressed his point of view in accordance with paragraph 2(a), if the customs authorities take the decision referred to in Article 22(6) of the Code, a reference to that communication shall be recorded by the customs authorities.

In justified cases, the customs authorities may refuse a demand in the situation of paragraph 1 point (e).

## SUBSECTION 2

### DECISIONS TAKEN UPON APPLICATION

#### I – GENERAL PROVISIONS

##### *Article IA-I-2-09 (124-2-02-IA)*

#### **Electronic systems relating to decisions**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 16(1)	Article 17	Article	-	IA

With reference to Article 16(1) of the Code, an electronic information and communication system as defined by the Commission and Member States in agreement with each other, shall be used for the exchange and storage of information pertaining to applications and decisions which may have an impact in more than one Member State, and any further event or act which may subsequently affect the original decision, including annulment, suspension, revocation or amendment or the results of any monitoring or re-assessment. Information shall be made available through this system by the competent customs authority of the Member State without delay and at the latest within seven days.

An EU harmonised trader interface defined by the Commission and the Member States in agreement with each other, shall be used for the exchange of information pertaining to applications and decisions, which may have an impact in more than one Member State.

#### II – APPLICATION FOR A DECISION

##### *Article IA-I-2-10 (124-2-04-IA)*

#### **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)	Article 25(a)	none	-	IA

1. Where the competent customs authority cannot be determined according to the third subparagraph of Article 22(1) of the Code, the application shall be submitted to the customs authority of the place where the applicant's main accounts for customs purposes are held or accessible, facilitating audit-based controls.

2. The applicant's main accounts referred to in paragraph 1 and in the third subparagraph of Article 22(1) of the Code shall relate to records and documentation enabling the customs authority to take a decision.
3. Member States shall communicate to the Commission a list of their competent customs authorities, to which applications have to be submitted, and any subsequent changes thereto.
4. The Commission will make this information available on the Internet.

*Article IA-I-2-11 (124-2-05-IA)*

**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 25(a)	none	-	IA

1. Where the customs authority establishes that the application does not contain all the information required, it shall, within the period specified in the first subparagraph of Article 22(2) of the Code, ask the applicant to provide the relevant information.
2. Communication of the acceptance shall not be necessary if a decision has been taken and notified to the applicant within the time period referred to in Article 22(2) of the Code. .
3. The date of acceptance of an application shall be the date on which all information required is received by the customs authority.
4. By way of derogation from paragraph 2, and except where paragraph 3 applies, in the absence of communication of the acceptance of the application by the customs authority at the end of the period referred to in the first subparagraph of Article 22(2) of the Code, the application shall be deemed to be accepted.
5. Where the conditions of acceptance are not fulfilled at the end of the time period referred to in the first subparagraph of Article 22(2) of the Code, the application shall not be accepted and the applicant shall be notified accordingly.

**III – TAKING OF A DECISION**

*Article IA-I-2-12 (124-2-06-IA)*

**Verification of conditions and criteria**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 22	Article 25(b)	none	-	IA

Before taking a decision, the competent customs authority shall verify whether the conditions or criteria related to the specific type of decision concerned are fulfilled.

*Article IA-I-2-12a (124-3-05-IA)*

**Keeping of information relating to 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) and 6(3)(a)	Article 8(1)(a)	Article 7	Yes	IA

The issuing customs authorities shall retain all data and supporting information which was relied upon when taking a decision for at least three years after the end date of its validity.

*Article IA-I-2-13 (124-2-07-IA)*

**Consultation between the customs authorities**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 22	Article 25(b)	none	-	IA

1. Where consultation is required about the fulfilment of the necessary conditions and criteria, it shall be performed between the customs authorities of the Member States within the period prescribed for the decision concerned. The time-limit for the consultation established by the decision-taking customs authority shall run from the date of communication by that authority of the necessary conditions and criteria, which have to be examined by the consulted customs authority.

Where, following the examination referred to in the first subparagraph, the consulted customs authority establishes that the applicant does not fulfil one or more of the conditions and criteria for taking a favourable decision, the results, duly documented and justified, shall be transferred to the decision-taking customs authority, which shall refuse to take such decision.

2. Where the consulted customs authority do not respond within the period prescribed for the decision concerned, the conditions and criteria for which the consultation took place are deemed to be fulfilled.

3. The consultation period may be extended by the decision-taking customs authority in either of the following cases:

- (a) where due to the nature of the examinations to be done, the consulted authority requires more time;
- (b) where the applicant carries out adjustments in order to ensure the fulfilment of the conditions and criteria referred to in paragraph 1 and communicates them to the decision-taking customs authority which shall inform the consulted customs authority accordingly.

4. The consultation procedure laid down in paragraphs 1, 2 and 3 may also be applied in the context of the re-assessment of a decision.

*Article IA-I-2-14 (124-2-09-IA)*

**Authentication**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 22	Article 25(b)		-	IA

The decision shall be authenticated by the decision-taking customs authority.

*Article IA-I-2-15 deleted*

*Article IA-I-2-16 (124-2-15-IA)*

**Revocation 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 29	Article 31a	Article	-	IA

A decision suspended in accordance with Article DA-I-2-13(1) (124-2-13-DA(1) ) shall be revoked by the decision-taking customs authority in the cases referred to in points (b) and (c) of Article DA-I-2-13(1) (124-2-13-DA(1)), if the holder of the decision fails to take, within the prescribed period of time, the necessary measures to fulfil the conditions laid down for the decision or to comply with the obligations imposed under that decision.

**SUBSECTION 3**

**DECISIONS RELATING TO BINDING INFORMATION**

*Article IA-I-2-17 (124-3-02-IA)*

**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)	Article 25(a)	Article 6	-	IA

1. When, by application of Article DA-I-2-20(1) (124-3-02-DA(1) ), an application for a decision relating to binding information is submitted in another Member State than the one in which the applicant is established, the following shall apply:

- (a) the customs authority of the Member State that received the application shall inform the customs authority of the Member State where the applicant is established within seven days from the receipt of the application;
  - (b) where the consulted customs authority does not object within 30 days from the date of information, it is deemed to have no objections to the consulting Member State issuing the decision;
  - (c) where the consulted customs authority objects to the consulting Member State issuing the decision, the application shall be processed by the customs authority of the Member State where the applicant's main accounts for customs purposes are held or accessible, facilitating audit-based controls. For this purpose, the applicant's main accounts shall relate to records and documentation enabling the customs authority to take a decision.
2. An application for a BTI decision shall relate to only one type of goods.
  3. An application for a BOI decision shall relate to only one type of goods and one set of circumstances conferring origin.
  4. One type of goods shall mean goods which have similar characteristics and whose distinguishing features are completely irrelevant for the purposes of their tariff classification.
  5. The customs authorities may accept any documents accompanying or supporting the application in a language acceptable to them, or require a partial or total translation of these documents into such a language.
  6. When processing an application for a BTI decision, the competent customs authority shall consult the electronic system referred to in Article IA-I-2-20 (124-3-11-IA) and keep a record of such consultations. Those consultations shall in particular be done with a view to:
    - (a) checking the circumstances set out in point (a) of the first subparagraph of Article 33(1) of the Code;
    - (b) preventing the issuing of inconsistent BTI decisions.

*Article IA-I-2-18 deleted*

*Article IA-I-2-18a (124-3-06-IA)*

### **Taking 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)	Article 8(b)	Article 6	Yes	IA

The decision-taking customs authorities shall notify the applicant of the BOI decision in accordance with the specimen set out in Annex D.

*Article IA-I-2-19 (124-3-10-IA)*

### **Control on the usage 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 23(5)	Article 25(c)	None	-	IA

1. The holder of a valid BTI decision, when fulfilling customs formalities or having them fulfilled, shall inform the customs authorities that the goods being subject to such formalities are covered by that decision.

This information shall be indicated on the customs declaration, and shall include the BTI decision reference.

2. Without prejudice to Articles 46 and 48 of the Code, customs authorities shall undertake specific controls of the obligation referred to in paragraph 1. Such controls shall be based upon systematic checks of customs declarations, risk-based checks before or after the release of the goods, or a combination of both.

3. Where, in the case of a simplified declaration pursuant to Article 166 of the Code or of an entry in the declarant's records pursuant to Article 182 of the Code, the controls referred to in paragraph 2 cannot be ensured, such controls shall be ensured on the basis of the supplementary declarations.

#### *Article IA-I-2-20 (124-3-11-IA)*

### **Electronic system relating to BTI**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 23(5)	Article 25(c)	-	Yes	IA

1. With reference to Article 16(1) of the Code, an electronic information and communication system as defined by the Commission and Member States in agreement with each other, shall be used for the exchange and storage of information pertaining to applications and decisions related to BTI and any further event or act which may subsequently affect the original decision. Information shall be made available through this system by the competent customs authority of the Member State without delay and at the latest within seven days.

2. In addition to the information referred to in paragraph 1:

- (a) the surveillance referred to in Article IA-II-1-04 (Article 210-04-IA) shall include data agreed with the Commission that are relevant for monitoring the usage of BTI decisions. The Commission shall communicate the results of this monitoring to the Member States on a regular basis in order to support the controls referred to in Article IA-I-2-19(2) (124-3-10-IA(2) );
- (b) the customs authority of the Member State that has received the application and has issued the BTI decision shall notify through the electronic system if a period of extended use of the BTI decision is granted, indicating the end date of the period of extended use and the quantities of the goods covered by this period.



An EU harmonised trader interface defined by the Commission and the Member States in agreement with each other, shall be used for the exchange of information pertaining to applications and decisions related to BTI, which may have an impact in more than one Member State.

*Article IA-I-2-21 deleted*

*Article IA-I-2-22 (124-3-13-IA)*

#### **Actions to ensure the correct and uniform tariff classification or determination 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 34(10)	Article 37(1)(b)	Article 9	-	IA

1. The Commission shall, without delay, notify the customs authority of the suspension of the taking of BTI and BOI decisions in accordance with Article 34(10)(a) of the Code where:

- (a) the Commission has identified incorrect or non-uniform decisions;
- (b) Member States have submitted to the Commission cases where they failed to resolve, within a maximum period of three months, their differences of opinion with regard to the correct and uniform classification or determination of origin .

No decision related to binding information shall be issued for goods under consideration as from the date when the Commission has notified Member States until the correct and uniform interpretation is ensured. The last paragraph of Article DA-I-2-10 (124-2-06-DA) shall apply.

2. The correct and uniform classification or determination of origin shall be the subject of consultation between the Commission and the member states at the earliest opportunity and at the latest within 120 days of the Commission having identified a case of incorrect or non-uniform classification or determination of origin, or receiving the complete information.

3. The consultation shall endeavour to settle the correct and uniform classification or determination of origin as quickly as possible and at the latest within a further 180 days. The Commission shall notify the Member States immediately once the suspension is withdrawn and the correct and uniform classification or determination of origin is again ensured.

4. For the purpose of applying paragraphs 4 to 6, BOI decisions shall be deemed to be differing where they confer different origin on goods which:

- (a) fall under the same tariff heading and whose origin was determined in accordance with the same origin rules;
- (b) have been obtained under identical conditions using the same manufacturing process and equivalent materials.

*Article IA-I-2-23 (124-3-16-IA)*

#### **Extended use of decisions 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 34(9)	Article 37(1)(a)	Article 14	-	IA

1. The period of extended use of a decision shall start on the date referred to in point (b) of paragraph 1 or paragraphs 2, 7 or 8 of Article 34 of the Code, or from the date referred to in Article 22(4) of the Code.

2. In addition to paragraph 1, the following shall apply to BTI decisions:

- (a) the customs authorities which decide to grant a period of extended use shall specify the new end date of validity of the decision concerned, as well as the quantities of the goods that may be cleared under cover of that period of extended use;
- (b) the use of a decision for which a period of extended use has been granted shall cease as soon as the quantities referred to in point (a) are reached. On the basis of the surveillance referred to in Article IA-I-2-20(2)(a) (124-3-11-IA(a) ), the Commission shall inform the Member States once these quantities have been reached.

## SECTION 4

### AUTHORISED ECONOMIC OPERATOR

#### *Article IA-I-2-24 (123-05- IA)*

### Compliance

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 39(a)	Article 41	Article 14h	-	IA

1. The modalities for the application of the criterion referred to in Article 39(a) of the Code are the following:

(a) over the last three years, there has been no breach of the requirements of Article 39(a) by any of the following persons:

- (i) the applicant;
- (ii) the person in charge of the applicant company or exercising control over its management;
- (iii) the person responsible in the applicant company for customs matters.

(b) however, the criterion referred to in Article 39(a) of the Code shall be considered as fulfilled where the decision-taking customs authority considers any infringement to be of negligible importance, in relation to the number or size of the related operations, and not such as to create doubts concerning the good faith of the applicant.

2. Where the persons exercising control over the applicant company are established or have their normal residence in a third country, the decision-taking customs authority shall assess the fulfilment of the criterion referred to in Article 39(a) of the Code on the basis of records and information that are available to it.
3. Where the applicant has been established for less than three years, the decision-taking customs authority shall assess the fulfilment of the criterion referred to in Article 39(a) of the Code on the basis of the records and information that are available to it.

*Article IA-I-2-25 (123-06 - IA)*

**Satisfactory system of managing commercial and transport records**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 39(b)	Article 41	Article 14i	-	IA

The modalities for the application of the criterion referred to in Article 39(b) of the Code are the following :

(a) the applicant shall:

- (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;
- (i) allow the customs authority physical or electronic access to its customs and, where appropriate, transport records;
- (iii) have a logistical system which distinguishes between Union and non-Union goods except in the cases where applicant person applies to be an AEOs or AEOf;
- (iv) 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;
- (v) 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;
- (vi) have satisfactory procedures in place for the archiving of the company's records and information and for protection against the loss of information;
- (vii) ensure 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;
- (viii) 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;

- (b) where applicable, procedures shall be 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.

*Article IA-I-2-26 (123-07- IA)*

**Financial solvency**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 39(c)	Article 41	Article 14j	-	IA

1. The modalities for the application of the criterion referred to in Article 39(c) of the Code are the following:

- (a) the applicant is not subject to bankruptcy proceedings at the time of submission of the application;
- (b) during the last three years preceding the submission of the application the applicant has fulfilled his financial obligations regarding payments of customs duties and all other duties, taxes or charges which are collected on or in connection with the import or export of goods;
- (c) the applicant can demonstrate sufficient financial resources to meet his obligations;
- (d) the applicant has no negative assets, except when it can be proved that they can be covered;

2. If the applicant has been established for less than three years, his solvency shall be checked on the basis of records and information that are available.

*Article IA-I-2-27 (123-08 – IA)*

**Practical standards of competence or professional qualifications**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 39(d)	Article 41	none	-	IA

1. The modalities for the application of the criterion referred to in Article 39(d) of the Code, are the following:

- (a) for the practical standards of competence:
  - (i) a minimum of three years practical experience on customs matters; if the applicant has been established for less than three years, practical experience on customs matters shall be judged on the basis of records and information that are available; or

- (ii) application of a quality standard adopted by a European standardisation body which may take into consideration any existing Code of Conduct or Quality Charter and endorsed by the applicant's professional or trade association at European level, as certified by an accredited certification body;
- (b) for professional qualifications, undertaken training and passed an examination or, depending on the activities carried out, can present a certificate of completion, consistent with the extent of his involvement in customs activities, covering customs legislation, provided by any of the following:
  - (i) a customs authority of a Member State;
  - (ii) an educational establishment recognised, for the purpose of such qualification, by the customs authorities or a body of a Member State responsible for professional training;
  - (iii) a professional or trade association recognised by the customs authorities of a Member State or accredited in the Union, for the purpose of such qualification.

2. In case the applicant uses contracted person, as referred to in paragraph 1, the criterion shall be deemed met if the contracted person is an AEOC or AEOF.

*Article IA-I-2-28 (123-09-IA)*

**Security and safety standards**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 39(e)	Article 41	Article 14k	-	IA

1. The modalities for the application of the criterion referred to in Article 39(e) of the Code are:

- (a) buildings to be used in connection with the operations to be covered by the certificate are constructed of materials which resist unlawful entry and provide protection against unlawful intrusion;
- (b) appropriate access control measures are in place to prevent unauthorised access to offices, shipping areas, loading docks, cargo areas and to other relevant places;
- (c) measures for the handling of goods include protection against the introduction, exchange or loss of any material and tampering with cargo units;
- (d) 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;
- (e) the applicant conducts, in so far as legislation permits, security screening on prospective employees working in security sensitive positions and carries out periodic background checks of current employees in such positions;

- (f) where applicable, the applicant has appropriate security requirements in place for any external service providers employed;
- (g) the applicant ensures that its staff concerned actively participate in security awareness programmes;
- (h) the applicant has appointed a contact person competent for safety and security related questions.

2. Where the applicant is established in the customs territory of the Union and is the holder of an internationally recognised security and/or safety certificate issued on the basis of international conventions, of an International Standard of the International Organisation for Standardisation, or of a European Standard of the European Standards Organisations, these certificates shall be taken into account when checking compliance with the criteria provided for in paragraph 1 to the extent that the criteria for issuing these certificates are identical or correspond to those laid down in Article 39(e) of the Code.

3. Where the applicant is established in the customs territory of the Union and is a holder of a European security and/or safety certificate or organisation issued on the basis of Union legislation, in particular a regulated agent or known consignor as referred to in Regulation (EC) No 300/2008 of the European Parliament and of the Council<sup>1</sup>, the conditions laid down in paragraph 1 shall be deemed to be met in relation to the premises and the operations concerned for which the economic operator obtained the status of a regulated agent or known consignor and to the extent that the criteria for issuing the regulated agent or known consignor status are identical or correspond to those laid down in paragraph 1.

#### *Article IA-I-2-29 (I23-11- IA)*

#### **Examination of the AEO criteria**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 22	Article 25(b)	Article 14n	-	IA

1. The decision-taking customs authority shall examine whether the criteria referred to in Article 39 of the Code for granting the status of authorised economic operator are fulfilled. Examination of the conditions laid down in Article 39 of the Code shall be carried out in all the premises that are relevant to the customs related activities of the applicant. The examination as well as its results shall be documented by that customs authority.

Where, in the case of a large number of premises, the period for taking the decision would not allow for examination of all of the relevant premises, but the customs authority has no doubt that the applicant maintains corporate security standards which are commonly used in all its premises, it may decide to examine only a representative proportion of those premises.

2. The customs authorities may take into consideration the results of any previous assessments and audits made in accordance with Union legislation to the extent they are relevant for the examination of the criteria referred to in Article 39 of the Code.

<sup>1</sup> Regulation (EC) No 300/2008 of the European Parliament and of the Council of 11 March 2008 on common rules in the field of civil aviation security and repealing Regulation (EC) No 2320/2002 (OJ L 97, 9.4.2008, p. 72).

3. The decision-taking customs authority may accept conclusions provided by an expert in the relevant fields referred to in points (b)(c) and (e) of Article 39 of the Code in respect of the criteria referred to in those points respectively. The expert shall not be related to the applicant.

For the purposes of this paragraph, persons shall be deemed to be related, only in the cases laid down in Article IA-II-3-01 (230-1 (1)-IA).

4. The customs authorities shall take due account of the specific characteristics of economic operators, in particular of small and medium sized companies.

5. The examination of whether the criteria for granting the status of authorised economic operator are fulfilled shall be suspended for the time criminal proceedings are pending, where such proceedings lead the customs authorities to conclude that the conditions referred to in Article 39(a) of the Code may not be fulfilled by the applicant.

#### *Article IA-I-2-29a*

### **Electronic systems relating to AEO**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 15(1)	Article 17		-	IA

1. With reference to Article 16(1) of the Code, an electronic information and communication system as defined by the Commission and Member States in agreement with each other, shall be used for the exchange and storage of information pertaining to AEO applications and decisions granting and any further event or act which may subsequently affect the original decision, including annulment, suspension, revocation or amendment or the results of any monitoring or re-assessment. Information shall be made available through this system by the competent customs authority of the Member State without delay and at the latest within seven days.

2. Where appropriate, in particular when AEO is used as a basis for granting or approval of authorisations or facilitations under other Union legislation, and subject to reciprocity with regard to the cases under Article IA-I-2-28(3) (123-09-IA (3) ), access to the information referred to in paragraph 1 can be granted also to other competent authorities concerned. The customs authorities shall establish, in agreement with the competent authorities concerned, the minimum information to be exchanged in those cases.

#### *Article IA-I-2-30 (123-12 – IA)*

### **Consultation procedure and exchange of information between customs authorities**

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

Article 22	Article 25(b)	Article 14m	-	IA
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1. The consultation procedure referred to in Article IA-I-2-13 (124-2-07-IA) shall apply to applications for the status of authorised economic operator in accordance with Article IA-I-2-10(1) (124-2-04 (1) -IA) and in the cases referred to in paragraphs 3, 4 and 5 of Article DA-I-2-28 (123-03-DA).

2. Without prejudice to Article IA-I-2-13 (124-2-07-IA), the customs authorities shall carry out the consultation within 80 days from the date of the communication of the new application provided for in Article DA-I-2-28 (123-03-DA).

3. Where the customs authority of any other Member State has relevant information which may impact the granting of the status, it shall communicate that information to the decision-taking customs authority referred to in Article IA-I-2-10 (124-2-04), within 30 days starting from the date of the communication of the new application provided for in Article DA-I-2-20 (123-03-DA).

#### *Article IA-I-2-31 (123-14- IA)*

### **Refusal of the AEO 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	Article 25(b)	Article 14o	-	IA

The refusal of an AEO application shall not lead to the automatic suspension or revocation of any existing favourable decisions granted in accordance with the customs legislation.

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

### **Revocation 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>
Articles 28	Articles 32			IA

1. The revocation of an AEO authorisation shall not affect any favourable decision which has been taken with regard to the same person 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 revocation also have relevance for that decision.

2. The revocation or amendment of a decision shall not automatically affect the AEO authorisation for the same person.

3. In the case of AEO<sub>f</sub>, where Article IA-I-2-16 (124-2-15-IA) shall apply due to the non-fulfilment of the conditions laid down in:

(a) Article 39(e) of the Code, the AEO<sub>f</sub> shall be revoked and replaced by an AEO<sub>c</sub>.



(b) Article 39(d) of the Code, the AEO of shall be revoked and replaced by an AEOs.

*Article IA-I-2-33 (123-17- IA)*

**Monitoring**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 23(5)	Article 25(c)	Article 14w	-	IA

1. The customs authorities of the Member States shall without delay inform the decision-taking customs authority of any factors arising after the authorisation is granted which may influence its continuation or content.

2. All relevant information at the disposal of the decision-taking customs authority shall be made available to the customs authorities of the other Member States where the authorised economic operator carries out customs related activities.

3. If a customs authority revokes a favourable decision which has been taken on the basis of an authorisation for the status of authorised economic operator, it shall notify the customs authority which issued the authorisation.

4. Where the status of authorised economic operator is used as a basis for approval of the economic operator for authorisations or facilitations under other Union legislation any relevant information related to the authorised economic operator at the disposal of the decision-taking customs authority shall be made available, where appropriate and subject to reciprocity with regard to the cases under Article IA-I-2-28 (2) and (3) (123-09-IA(2) and (3) ), to the other competent authorities concerned.

The customs authorities shall establish, in agreement with the competent authorities concerned, the minimum information to be exchanged in the cases referred to in the first subparagraph.

**SECTION 5**

**PENALTIES**

**Disclaimer:** NO IA foreseen.

**SECTION 6**

**APPEALS**

**Disclaimer:** NO IA foreseen.

## SECTION 7

### CONTROL OF GOODS

#### SUBSECTION 1

#### CUSTOMS CONTROLS AND RISK MANAGEMENT

##### *Article IA-I-2-33a*

##### **Electronic system relating to risk management and customs controls**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 15(1)	Article 17			IA

1. With reference to Article 16(1) of the Code, an electronic information and communication system as defined by the Commission and Member States in agreement with each other, for the implementation of risk management, referred to as the customs risk management system shall be used for the exchange and storage of information pertaining to the communication among the customs authorities of the Member States and the Commission of any risk-related information.

2. The system mentioned in paragraph 1 shall also be used for communication between the Member States and between the Member States and the Commission in the implementation of common priority control areas and customs crisis management.

3. Customs authorities shall, using the system referred to in paragraph 1, exchange risk-related information in particular in the following circumstances:

(a) the risks are assessed by a customs authority as significant and requiring customs control and the results of the control establish that the event, as referred to in Article 5(7) of the Code, has occurred;

(b) the control results do not establish that the event, as referred to in Article 5(7) of the Code, has occurred, but the customs authority concerned considers the threat to present a high risk elsewhere in the Union.

#### SUBSECTION 2

#### CABIN AND HOLD BAGGAGE TRANSPORTED BY AIR

##### *Article IA-I-2-34 (127-2-01 - IA)*

##### **Transit flights**

<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 49	Article 50(2)	Article 192(1) & (2)	-	IA

1. Any controls and formalities shall be carried out as set out in paragraphs 2 and 3.
2. The cabin and hold baggage of persons taking a flight in an aircraft which comes from a non-Union airport and which, after a stopover at a Union airport, continues to another Union airport, shall be carried out at this last airport provided it is an international Union airport.

In the case referred to in the first subparagraph, cabin and hold baggage shall be subject to the rules applicable to the baggage of persons coming from a third country when the person carrying such baggage cannot prove the status of the goods contained therein as Union goods.

3. The cabin and hold baggage of persons taking a flight in an aircraft which stops over at a Union airport before continuing to a non-Union airport, shall be carried out at the airport of departure provided it is an international Union airport.

In the case referred to in the first subparagraph, cabin baggage may be subject to control at the Union airport where the aircraft stops over, in order to ascertain that the goods are Union goods.

*Article IA-I-2-35 (127-2-02 – IA)*

### **Business aircraft**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 49	Article 50(2)	Article 193	-	IA

Any controls and any formalities applicable to the baggage of persons on board tourist or business aircraft, shall be carried out at the following airports:

- (a) for flights coming from a non-Union airport and where the aircraft, after a stopover, continues to another Union airport, at the first airport of arrival which must be an international Union airport,
- (b) for flights coming from a Union airport and where the aircraft, after a stopover, continues to a non-Union airport, at the last international Union airport.

*Article IA-I-2-36 (127-2-03- IA)*

### **Inbound transfer flights**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 49	Article 50(2)	Article 194(1)	-	IA

1. Where baggage arriving at a Union airport on board an aircraft coming from a non-Union airport is transferred at that Union airport, to another aircraft proceeding on an intra-Union flight paragraphs 2, 3 and 4 shall apply.

2. Any controls and any formalities applicable to hold baggage shall be carried out at the airport of arrival of the intra-Union flight, provided the latter airport is an international Union airport.

Controls on hold baggage may be carried out at the first Union airport only in exceptional cases where they prove necessary following controls on cabin baggage.

3. All controls on cabin baggage shall be carried out in the first *international* Union airport.

Additional controls may be carried out at the airport of arrival of an intra-Union flight, only in exceptional cases where they prove necessary following controls on hold baggage.

*Article IA-I-2-37 (127-2-04- IA)*

**Outbound transfer flights**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 49	Article 50(2)	Article 194(2)	-	IA

1. Where baggage is loaded at a Union airport onto an aircraft proceeding on an intra-Union flight for transfer at another Union airport, to an aircraft whose destination is a non-Union airport, paragraphs 2 and 3 shall apply.

2. Any controls and formalities applicable to hold baggage shall be carried out at the airport of departure of the intra-Union flight, provided that airport is an international Union airport.

Additional controls on hold baggage may be carried out in the last Union airport only in exceptional cases where they prove necessary following controls on cabin baggage.

3. All controls on cabin baggage shall be carried out in the last *international* Union airport.

Controls on such baggage may be carried out in the airport of departure of an intra-Union flight only in exceptional cases where they prove necessary following controls on hold baggage.

*Article IA-I-2-38 (127-2-05- IA)*

**Transfer to a tourist or business aircraft**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 49	Article 50(2)	Article 194(3) & (4)	-	IA

1. Any controls and formalities applicable to baggage arriving at a Union airport on board a scheduled or charter flight from a non-Union airport and transferred, at that Union airport, to a tourist or business aircraft proceeding on an intra-Union flight shall be carried out at the airport of arrival of the scheduled or charter flight.

2. Any controls and formalities applicable to baggage loaded at a Union airport onto a tourist or business aircraft proceeding on an intra-Union flight for transfer, at another Union airport, to a scheduled or charter flight whose destination is a non-Union airport, shall be carried out at the airport of departure of the scheduled or charter flight.

*Article IA-I-2-39 (127-2-06-IA)*

**Transfers between airports on the territory of the same Member State**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 49	Article 50(2)	Article 194(5)	-	IA

The customs authorities may carry out controls, at the international Union airport at the international Union airport where the transfer of hold baggage takes place, on the following:

- (a) baggage coming from a non-Union airport and transferred in an international Union airport to an aircraft bound for an international Union airport in the same national territory,
- (b) baggage having been loaded on an aircraft in an international Union airport for transfer in another international Union airport in the same national territory to an aircraft bound for a non-Union airport.

*Article IA-I-2-40 (127-2-07-IA)*

**Measures to prevent illegal transfer**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 49	Article 40(2)	Article 195	-	IA

The Member States shall ensure that:

- (a) on arrival, persons cannot transfer goods before controls have been carried out on the cabin baggage,
- (b) on departure, persons cannot transfer goods after controls have been carried out on the cabin baggage,
- (c) on arrival, the appropriate arrangements have been made to prevent any transfer of goods before controls have been carried out on the hold baggage,
- (d) on departure, the appropriate arrangements have been made to prevent any transfer of goods after controls have been carried out on the hold baggage.

*Article IA-I-2-41 (127-2-08-IA)*

**Green-edged tag**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 49	Article 50(2)	Article 196	Annex 127-08	IA

Hold baggage registered in a Union airport shall be identified by a tag affixed on the baggage. A specimen tag and the technical characteristics are shown in Annex 127-08.

*Article IA-I-2-42 (127-2-09-IA)*

**List of international Union airports**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 49	Article 50(2)	Article 197	-	IA

Each Member State shall provide the Commission with a list of airports corresponding to the definition of ‘international Union airport’.

**SUBSECTION 3**

**BAGGAGE TRANSPORTED BY SEA**

*Article IA-I-2-43 (127-3-01-IA)*

**Pleasure crafts**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 49	Article 50(2)	Article 193(1)	-	IA

Controls and formalities applicable to the baggage of persons on board pleasure craft, shall be carried out in any Union port, whatever the origin or destination of these craft.

*Article IA-I-2-44 (127-3-02-IA)*

**Transfer crossings**

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

Article 49	Article 50(2)	Article 192(3)	-	IA
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The baggage of persons using a maritime service provided by the same vessel and comprising successive legs departing from, calling at or terminating in a non-Union port shall be carried out at the Union port at which the baggage in question is loaded or unloaded as the case may be.

## SECTION 8

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

**Disclaimer:** NO IA foreseen.

## CHAPTER 3

### *Currency conversion and time-limits*

#### *Article IA-I-3-01 (131-01)*

#### **Provisions on tariff exchange rate**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 53	Article 54	none (Article 18 of the CC + OJ C 50 (2006))	-	IA

1. The value of the euro, where required in accordance with point (b) of Article 53(1) of the Code, shall be fixed once a month.

The exchange rate to be used shall be the most recent rate set by the European Central Bank prior to the penultimate day of the month.

This rate shall apply throughout the following month.

However, where the rate applicable at the start of the month differs by more than 5 % from the rate set by the European Central Bank prior to the 15th of that same month, the latter rate shall apply from the 15th until the end of the month in question.

2. Where the conversion of currency is necessary for reasons specified in Article 53(2) of the Code, the value of the euro in national currencies to be applied shall be the most recent rate set by the European Central Bank before 15 December, with effect from 1 January of the following year.

Member States may maintain unchanged the exchange value in national currency of the amount determined in euro if, at the time of the annual adjustment the conversion of this amount, leads to an alteration of less than 5 % in the exchange value expressed in national currency or to a reduction thereof.

Member States may round upwards or downwards the sum arrived at after conversion.



## TITLE II

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

#### CHAPTER 1

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

I – MANAGEMENT OF TARIFF QUOTAS DESIGNED TO BE USED FOLLOWING THE  
CHRONOLOGICAL ORDER OF DATES OF ACCEPTANCE OF CUSTOMS DECLARATIONS

##### *Article IA-II-1-01 (210-01-IA)*

##### **General rules on the uniform management of tariff quotas**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 56(4)	Article 58(1)	Article 308a	-	IA

1. Save as otherwise provided, where tariff quotas are opened by a Union legislation, those tariff quotas shall be managed in accordance with the chronological order of dates of acceptance of customs declarations for release for free circulation.
2. Where a customs declaration for release for free circulation incorporating a valid request by the declarant to benefit from a tariff quota is accepted, the Member State concerned shall draw from the tariff quota, through the Commission, a quantity corresponding to its needs.
3. Member States shall not present any request for drawing from a tariff quota until the conditions laid down in Article IA-V-2-09 (522-2-04-IA) [Current IP provision: Article 256 (2) and (3)] are satisfied.
4. Subject to paragraph 8, allocations on a tariff quota shall be granted by the Commission on the basis of the date of acceptance of the relevant customs declaration for release for free circulation, and to the extent that the balance of the relevant tariff quota so permits. Priority shall be established in accordance with the chronological order of these dates.
5. The Member States shall communicate electronically to the Commission all valid requests for drawing without delay. Those communications shall include the date referred to in paragraph 4, and the exact quantity applied for on the relevant customs declaration.
6. For the purposes of management of tariff quotas, the Commission shall fix order numbers where none are provided by the Union legislation opening the tariff quota.

7. If the quantities requested for drawing from a tariff quota are greater than the balance available, allocation shall be made on a pro rata basis with respect to the requested quantities.

8. For the purposes of this Article, acceptance of a declaration by the customs authorities on 1, 2 or 3 January shall be regarded as acceptance on 3 January. However, if one of those days falls on a Saturday or a Sunday, such acceptance shall be regarded as having taken place on 4 January.

9. Where a new tariff quota is opened, drawings shall not be granted by the Commission before the 11th working day following the date of publication of the provision which created that tariff quota. Subject to Article IA-II-1-02(2) (210-02(2) IA) [Current IP provision: Article 308b (2)], the first allocation on a new tariff quota shall take into account all unanswered requests which relate to customs declarations for release for free circulation accepted since the first day of the validity period of the tariff quota and which have been communicated to the Commission. Priority shall be established in accordance with the chronological order of the dates of acceptance of the customs declarations.

10. Member States shall immediately return to the Commission the quantities drawn which they do not use. However, where an erroneous drawing representing a customs debt of less than EUR 10 is discovered after the first month following the end of the period of validity of the tariff quota concerned, Member States do not need to make a return.

11. If the customs authorities invalidate a customs declaration for release for free circulation in respect of goods which are the subject of a request for benefit of a tariff quota, the complete request shall be cancelled in respect of those goods. The Member States concerned shall immediately return to the Commission any quantity drawn, in respect of those goods, from the tariff quota.

12. All details of drawings requested by individual Member States shall be treated by the Commission and other Member States as confidential, as provided for in Article 12(1) of the Code.

#### *Article IA-II-1-02 (210-02-IA)*

#### **Allocation of tariff quotas**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 56(4)	Article 58(1)	Article 308b	-	IA

1. The Commission shall make an allocation each working day, except:
  - (a) days which are holidays for the Union institutions in Brussels;
  - (b) in exceptional circumstances, any other day, provided that the competent authorities of the Member States have been informed in advance.
2. Subject to Article IA-II-1-01(9) (210-01(9) IA), any allocation shall take into account all unanswered requests which relate to customs declarations for release for free circulation accepted up to and including the second previous working day, and which have been communicated to the Commission.

*Article IA-II-1-03 (210-03-IA)*

**Critical status of tariff quotas**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 56(4)	Article 58(1)	Article 308c	-	IA

1. For the application of the provisions of Article DA-V-3-01 (532-01DA) [Current IP provision: Article 248], a tariff quota shall be considered as critical as soon as 90 % of the initial volume has been used, or at the discretion of the competent authorities.
2. By way of derogation from paragraph 1, a tariff quota shall be considered from the date of its opening as critical in any of the following cases:
  - (a) it is opened for less than three months;
  - (b) tariff quotas having the same product coverage and origin and an equivalent quota period as the tariff quota in question (equivalent tariff quotas) have not been opened in the previous two years;
  - (c) an equivalent tariff quota opened in the previous two years had been exhausted on or before the last day of the third month of its quota period or had a higher initial volume than the tariff quota in question.
3. A tariff quota whose sole purpose is the application, under the rules of the WTO, of either a safeguard measure or a retaliatory measure shall be considered as critical as soon as 90 % of the initial volume has been used irrespective of whether or not equivalent tariff quotas were opened in the previous two years.

*Article IA-II-1-03a*

**Electronic system related to the management of tariff quotas**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 16(1), 56(4)	Article 58(1)		-	IA

1. With reference to Article 16(1) of the Code, an electronic information and communication system as defined by the Commission and Member States in agreement with each other, shall be used for:
  - (a) the exchange between the customs authorities and the Commission and the storage of information pertaining to tariff quota drawing and return requests,
  - (b) the management by the Commission of the drawing and return requests,
  - (c) the exchange between the Commission and the customs authorities and the storage of information relating to the allocation results,

(d) any further event or act which may subsequently affect the original drawings or returns on tariff quotas or their allocation.

2. The information shall be made available through the system referred to in paragraph 1 by the customs authority of the Member State that has received valid requests for drawing from a tariff quota or that has to send returns in accordance with the provisions of paragraphs (10) and (11) of Article IA-II-1-01, as well as by the Commission for the information related to the allocation results.

## II – SURVEILLANCE OF THE RELEASE FOR FREE CIRCULATION OR THE EXPORT OF GOODS

### *Article IA-II-1-04 (210-04-IA)*

#### **General rules on surveillance of the release for free circulation or the export 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 56(5)	Article 58(1)	Article 308d	-	IA

1. Where the release for free circulation or the export of goods is subject to surveillance, the Member States shall provide to the Commission at least once every week data on customs declarations for release for free circulation or on export declarations. Member States shall provide the data to the Commission without delay and at the latest within seven days from the date of acceptance of the declarations.

The Commission shall inform the Member States in due time before the start date of any new surveillance.

The Member States shall cooperate with the Commission to determine which data are required from customs declarations for release for free circulation or from export customs declarations.

2. Aggregate data for each Member State as provided under paragraph 1 shall be available for authorised users in all Member States.

The Member States shall cooperate with the Commission to set up the practical rules on authorised access to the aggregate data.

3. Where goods are placed under a customs procedure on the basis of a simplified declaration referred to in Article IA-V-2-10 (523-01-IA) or by entry in the declarant's records referred to in Articles DA-V-2-21 (521-3-01-DA) and IA-V-2-22 [Current IP provisions: Articles 253 to 267 and Articles 280 to 289] and the data referred to in paragraph 1 of this Article are not available, the Member States shall provide to the Commission the data available at the date of acceptance of the supplementary declaration.

The time between the date of lodging of the supplementary declaration and the date of delivery of the data to the Commission shall not exceed seven days.

*Article IA-II-1-04a*

**Electronic system related to surveillance of the release for free circulation or the export 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 16(1), 56(5)	Article 58(1)	Article 308c	-	IA

1. With reference to Article 16(1) of the Code, an electronic information and communication system as defined by the Commission and Member States in agreement with each other, shall be used for the transmission and storage of information related to surveillance data on the release for free circulation or the export of goods, as well as of any further information which may subsequently affect the original sent and stored surveillance data.

2. The information shall be made available through the system referred to in paragraph 1 by the customs authority of the Member State that has collected the surveillance data from the customs declarations for release for free circulation or from the export customs declarations.

## CHAPTER 2

### *Origin of goods*

#### SECTION 1

##### PROOF OF NON-PREFERENTIAL ORIGIN

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

###### **Certificate of origin for certain products subject to special import arrangements**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 61(2)	Article 63	Articles 55-62	Annex	IA

1. A certificate of origin relating to products having their origin in a third country or territory for which special non-preferential import arrangements are established, in so far as these arrangements refer to this Article, shall be made out on a form conforming to the specimen in [Annex Z].
2. Certificates of origin shall be issued by the competent governmental authorities of the third country or territory concerned, hereinafter referred to as the issuing authorities, if the products to which the certificate relates can be regarded as having their origin in that country or territory in accordance with Article 60 of the Code.
3. Certificates of origin shall be issued when the products to which they relate are exported, and the issuing authority shall keep a copy of each certificate of origin issued.
4. Exceptionally, the certificates of origin referred to above may be issued after the export of the products to which they relate, where the failure to issue them at the time of such export was a result of involuntary error or omission or special circumstances.

The issuing authorities may not issue retrospectively a certificate of origin provided for in paragraph 1 until they have checked that the particulars in the exporter's application correspond to those in the relevant export file.

###### *Article IA-II-2-02 (221-02-IA)*

###### **Exchange of information relating to certificates of origin for certain products subject to special import arrangements**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 61	Article 63	Article 63	-	IA

1. Where the special import arrangements for certain products provide for the use of the certificate of origin laid down in Article IA-II-2-01 (221-01-IA), the entitlement to use such arrangements shall be subject to the setting up of an administrative cooperation procedure unless specified otherwise in the arrangements concerned.

To this end the third countries concerned shall send the European Commission:

- (a) the names and addresses of the issuing authorities for certificates of origin together with specimens of the stamps used by the said authorities;
- (b) the names and addresses of the government authorities to which requests for the subsequent verification of origin certificates provided for in Article IA-II-2-03 (221-03-IA) should be sent.

The Commission shall transmit the above information to the competent authorities of the Member States.

2. Where the third countries in question fail to send the Commission the information specified in paragraph 1, the competent authorities in the Union shall refuse entitlement to use the special import arrangements.

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

**Subsequent verification of the certificates of origin for certain products subject to special import arrangements**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 61	Article 63	Articles 64-65	-	IA

1. Subsequent verification of the certificates of origin referred to in Article IA-II-2-01 (221-01-IA) shall be carried out at random and whenever reasonable doubt has arisen as to the authenticity of the certificate of origin or the accuracy of the information it contains.

For origin matters the verification shall be carried out on the initiative of the customs authorities.

For the purposes of agricultural rules, the verification may be carried out, where appropriate, by other competent authorities.

2. For the purposes of paragraph 1, the competent authorities in the Union shall return the certificate of origin or a copy thereof to the governmental authority designated by the exporting country or territory, giving, where appropriate, the reasons of form or substance for an enquiry. If the invoice has been produced, the original or a copy thereof shall be attached to the returned certificate of origin. The authorities shall also provide any information that has been obtained suggesting that the particulars given on the certificate of origin are inaccurate or that the certificate of origin is not authentic.

Should the customs authorities in the Union decide to suspend the application of the special import arrangements concerned pending the results of the verification they shall grant release of the products subject to such precautions as they consider necessary.

3. The results of subsequent verifications shall be communicated to the competent authorities in the Union as soon as possible.

The said results shall be such as to enable the competent authority to determine whether certificates of origin subject to subsequent verification apply to the goods actually exported and whether the latter may actually give rise to application of the special import arrangements concerned.

4. Where there is no reply within a maximum time limit of six months to requests for subsequent verification, the competent authorities in the Union shall refuse entitlement to use the special import arrangements.

## SECTION 2

### PREFERENTIAL ORIGIN

#### SUBSECTION 1

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

###### *Article IA-II-2-04 (222-01-IA)*

#### Scope

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 64(1)	Article 66(a)	Regulation 1207/2001	-	IA

The measures laid down in this Subsection are intended to facilitate:

- (a) the issue or the making-out in the Union of proofs of origin under the provisions governing preferential trade between the Union and certain countries;
- (b) the functioning of the methods of administrative cooperation between the Member States.

###### *Article IA-II-2-05 (222-02-IA)*

#### Supplier's declarations and their use

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 64(1)	Article 66(a)	Regulation 1207/2001	-	IA

1. Where an exporter has no direct access to all appropriate records and documents concerning the originating status of products with regard to the provisions governing preferential trade between the Union and certain countries the supplier shall provide at the exporter's request information allowing that status to be established by means of a supplier's



declaration. The supplier shall provide the exporter with a separate declaration for each consignment of goods, except in the cases provided for in Article IA-II-2-06 (222-03-IA).

2. The supplier shall include the declaration on the commercial invoice relating to that consignment or on a delivery note or any other commercial document which describes the goods concerned in sufficient detail to enable them to be identified.

3. The supplier may provide the declaration at any time, even after the goods have been delivered.

*Article IA-II-2-06 (222-03-IA)*

**Long-term supplier's 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(1)	Article 66(a)	Regulation 1207/2001	-	IA

1. Where a supplier regularly supplies a particular exporter with goods whose originating status with regard to the provisions governing preferential trade between the Union and certain countries is expected to remain constant for a considerable period of time, he may provide a single declaration to cover subsequent consignment of those goods, hereinafter referred to as 'a long-term supplier's declaration'. A long-term supplier's declaration may be made out for a period of up to three years from the date on which it is made out.

2. A long-term supplier's declaration may be made out after the delivery of the goods. In such cases, its validity may not exceed a period of one year preceding the date on which it is made out.

3. The supplier shall inform the exporter immediately when the long-term supplier's declaration is no longer valid in relation to the goods supplied.

*Article IA-II-2-07 (222-04-IA)*

**Making-out of supplier's declarations**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(1)	Article 66(a)	Regulation 1207/2001	Annexes Y1, Y2, Y3, Y4	IA

1. For products having obtained preferential originating status, the supplier's declarations shall be made out as prescribed in Annex [Y1] or, for long-term suppliers' declarations, as prescribed in Annex [Y2].

2. For products which have undergone working or processing in the Union without having obtained preferential originating status, the supplier's declarations shall be made out as prescribed in Annex [Y3] or, for long-term supplier's declarations, as prescribed in Annex [Y4].

3. The supplier's declaration may be made using electronic data processing techniques or printed on paper.

*Article IA-II-2-08 (222-05-IA)*

**Information Certificates INF 4**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(1)	Article 66(a)	Regulation 1207/2001	Annex Y5	IA

1. To verify the accuracy or authenticity of a supplier's declaration, the customs authorities may request the exporter to obtain from the supplier an Information Certificate INF 4.
2. The Information Certificate INF 4 shall be issued by the customs authorities of the Member State in which the supplier's declaration has been issued. The said authorities shall have the right to call for any evidence and to carry out any inspection of the supplier's accounts or any other check that they consider necessary.
3. The customs authorities shall issue the Information Certificate INF 4 within 90 days of receipt of the application submitted to them by the supplier, indicating whether or not the declaration given by the supplier was correct.
4. The completed Certificate shall be given to the supplier to forward to the exporter for transmission to the relevant customs authority.

*Article IA-II-2-09 (222-06-IA)*

**Administrative cooperation between the Member States**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(1)	Article 66(a)	Regulation 1207/2001	-	IA

The Member States' customs authorities shall assist each other in checking the accuracy of the information given in suppliers' declarations.

*Article IA-II-2-10 (222-07-IA)*

**Checking supplier's declarations**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(1)	Article 66(a)	Regulation 1207/2001	-	IA

1. Where an exporter is unable to present an Information Certificate INF4 within 120 days of the request of the customs authorities, the customs authorities of the Member State of export may directly ask the authorities of the Member State in which the supplier's declaration has been made out to confirm the status of the products concerned with regard to the provisions governing preferential trade between the Union and certain countries.
2. For the purpose of paragraph 1, the customs authorities of the Member State of export shall send the customs authorities of the Member State in which the supplier's declaration has been made out all available information or documents and give the reasons of form or substance for their enquiry.
3. For the purpose of paragraph 1 the customs authorities of the Member State in which the supplier's declaration has been made out may request any evidence or carry out any check they consider appropriate.
4. The customs authorities requesting the verification shall be informed of the results as soon as possible by means of Information Certificate INF4.
5. Where there is no reply within 150 days of the date of the verification request or where the reply does not contain sufficient information to determine the status of the products concerned, the customs authorities of the country of export shall declare invalid the proof of origin established on the basis of the documents in question.

*Article IA-II-2-11 (222-08-IA)*

**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 64(1)	Article 66(a)	-	-	IA

1. A person may apply for the status of 'Approved exporter' for the purpose of making out proofs of preferential origin, including invoice declarations or origin declarations.
2. For the purpose of this Article, Articles IA-I-2-09 (124-2-02 IA), DA-I-2-08(1)(d) (124-2-03(1)(e)), DA-I-2-13 (124-2-13 DA), DA-I-2-14 (124-2-14 DA) and IA-I-2-16 (124-2-15) shall not apply.
3. The status of 'Approved exporter' shall be granted solely to persons who fulfil the conditions set out in the origin provisions of the customs legislation.
4. The customs authorities shall grant to the approved exporter a customs authorisation number which shall appear on the proofs of preferential origin. The customs authorisation number shall be preceded by ISO 3166-1-alpha-2 country code of the Member State issuing the authorisation.
5. The Commission shall provide the third countries concerned with the addresses of the Member States customs authorities responsible for the control of the proofs of preferential origin made out by approved exporters.

*Article IA-II-2-12 (222-09-IA)*

**Registration of exporters outside the framework of the Union's  
generalized system of preferences (GSP)**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(1)	Article 66(a)	-	-	IA

1. Exporters may request to be registered for the purpose of making out statements on origin for goods they export to any country or territory with which the Union has a preferential arrangement in force providing that proofs of origin take the form of statements on origin made out by registered exporters.
2. For the purpose of this Article, Articles IA-I-2-09 (124-2-02-IA), DA-I-2-08(1)(e) (124-2-03(1)(e)), DA-I-2-13 (124-2-13-DA), DA-I-2-14 (124-2-14-DA) and IA-I-2-16 (124-2-15) shall not apply.
3. For the purpose of this Article, Titles V, VI and VII of Subsection 2 ('Preferential Origin') of Delegated Act XXX concerning the registration of exporters and the making out, use and subsequent verification of statements on origin shall apply *mutatis mutandis*.
4. Where the preferential arrangements concerned provide that all exporters, exporting goods either from or to the Union, should be registered on a common database, the Commission shall introduce the corresponding records received from the partner country(ies) concerned into a dedicated section of the Union's registered exporters database.
5. The Commission shall provide the partner countries concerned with the addresses of the Member States customs authorities responsible for the control of the statements on origin made out by registered exporters.

*Article IA-II-2-13 (222-10-IA)*

**Replacement of proofs of preferential origin (issued) in the Union on the basis  
of proofs of origin issued or made out previously**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>
Article 64(1)	Article 66

1. When products covered by a proof of preferential origin issued or made out previously for the purpose of allowing benefit from measures referred to in point (d) of Article 64(2) of the Code are placed under the control of a customs office in the Union and have not yet been released for free circulation, it shall be possible to replace the initial proof of origin by one or more replacement proofs for the purpose of sending all or some of these products elsewhere within the Union.

2. Where the provisions of the relevant agreement concluded by the Union provides that the replacement proofs shall be movement certificates EUR.1, the latter shall be issued by the customs office under whose control the products are placed.

3. Where the provisions of the relevant agreement concluded by the Union provides that the replacement proofs shall be origin declarations, the latter shall be made out by the holder of the goods who acts as re-consignor.

For being entitled to make out replacement origin declarations:

- (a) where the total value of originating products of the initial consignment to be split does not exceed EUR 6 000, the re-consignor need not be an approved exporter itself;
- (b) where the total value of originating products of the initial consignment to be split exceeds EUR 6 000, the re-consignor:
  - shall be itself an approved exporter in the EU;or
  - shall attach a copy of the initial origin declaration to the replacement origin declaration(s).

Re-consignors availing themselves of point (a) above or re-consignors who are themselves approved exporters in the EU may also attach, on a voluntary basis, a copy of the initial origin declaration to the replacement origin declaration.

A replacement origin declaration cannot be replaced again by a replacement origin declaration.

## CHAPTER 3

### *Value of goods for customs purposes*

#### *Article IA-II-3-01 (230-01- IA)*

#### **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 70(3)(d)	Article 76(b)	Articles 142-143, 149, Annex 24	-	IA

1. For the purposes of Title II, Chapter 3 of the Code and of this Chapter, persons shall be deemed to be related only if:

- (a) they are officers or directors of one another's businesses;
- (b) they are legally recognised partners in business;
- (c) they are employer and employee;
- (d) any person directly or indirectly owns, controls or holds 5% or more of the outstanding voting stock or shares of both of them;
- (e) one of them directly or indirectly controls the other;
- (f) both of them are directly or indirectly controlled by a third person;
- (g) together they directly or indirectly control a third person; or
- (h) they are members of the same family.

2. Persons who are associated in business with one another in that one is the sole agent, sole distributor or sole concessionaire, however described, of the other shall be deemed to be related only if they fall within the criteria referred to in paragraph 1.

#### *Article IA-II-3-02 (230-02 – IA)*

#### **Transaction value**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 70(1)	Article 76(a)		-	IA

For the purposes of Article 70(1) of the Code, the value of the goods shall be determined at the time of acceptance of the customs declaration on the basis of the transaction occurring immediately before the goods are declared for free circulation.

#### *Article IA-II-3-03 (230-03-IA)*

### Price actually paid or payable

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 70(1) and (2)	Article 76(a)	Articles 149 (2), Annex 23, note to Art. 29, (CC Article 29 (3) a) and b)	-	IA

1. The price actually paid or payable within the meaning of Article 70(1) and (2) of the Code shall include all payments, actually made or to be made as a condition of sale of the imported goods by the buyer to any of the following:

- (a) the seller;
- (b) a person related to the seller, or
- (c) a third party to satisfy an obligation of the seller.

Such payment need not necessarily take the form of a transfer of money. Payment may be made by way of letters of credit or negotiable instruments and may be made directly or indirectly.

2. Activities, including marketing activities, undertaken by the buyer or an undertaking related to the buyer on his or its own account, other than those for which an adjustment is provided in Article 71 of the Code, are not considered to be an indirect payment to the seller.

3. When determining the customs value, the costs of the activities referred to in paragraph 2 shall not be added to the price actually paid or payable, even if they fulfil either of the following conditions:

- (a) they might be regarded as of benefit to the seller, or
- (b) they are undertaken by agreement with the seller.

### *Article IA-II-3-04 (230-04-IA)*

### Discounts

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 70(1)	Article 76(a)	Article 144 (1)	-	IA

1. For the purposes of determining the customs value under Article 70(1) of the Code discounts shall be accepted if, at the time of acceptance of the customs declaration, the sales contract provides for their application and their amount.

2. Discounts for early payment shall be accepted in regard to goods for which the price has not actually been paid at the time of acceptance of the customs declaration. The price payable for settlement at the said time shall be taken as the basis for the customs value.

*Article IA-II-3-05 (230-05-IA)*

**Apportionment**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 70(1)	Article 76(a)	Article 145(1)	-	IA

Where goods declared for release for free circulation are part of a larger quantity of the same goods purchased in one transaction, the price actually paid or payable for the purposes of Article 70(1) of the Code shall be that price represented by the proportion of the total price which the quantity so declared bears to the total quantity purchased.

Apportioning the price actually paid or payable shall also apply in the case of the loss of part of a consignment or when the goods have been damaged before the goods are released for free circulation.

*Article IA-II-3-06 (230-06-IA)*

**Warranty**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 70(1)	Article 76(a)	Articles 145(2) and (3)	-	IA

1. An adjustment made by the seller, to the benefit of the buyer, of the price actually paid or payable for the goods may be taken into consideration for the determination of the customs value in accordance with Article 70(1) of the Code, if it is demonstrated to the satisfaction of the customs authorities that:

- (a) the goods were defective at the time of acceptance of the customs declaration for release for free circulation;
- (b) the seller made the adjustment in performance of a warranty arising from either of the following:
  - (i) a contractual obligation, concluded before the acceptance of the customs declaration for release for free circulation of the goods, or
  - (ii) a statutory obligation applicable to the goods sold for export to the customs territory of the Union;
- (c) the defective nature of the goods has not already been taken into account in the relevant sales contract.

2. The price actually paid or payable for the goods, adjusted in accordance with paragraph 1, may be taken into account only if that adjustment was made within a period of one year following the date of acceptance of the customs declaration.



*Article IA-II-3-07 (230-07-IA)*

**Valuation of conditions and considerations**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 70(3b)	Article 76(b)	Article 148	-	IA

1. Where, in applying point (b) of Article 70(3) of the Code, it is established that the sale or price of imported goods is subject to a condition or consideration the value of which can be determined with respect to the goods being valued, such value shall be regarded as an indirect payment by the buyer to the seller and part of the price actually paid or payable.

2. Conditions and considerations within the meaning of paragraph 1 may not relate to either of the following:

- (a) an activity to which Article IA-II-3-03(2) (230-03(2) IA) applies, or
- (b) an element of the customs value under Article 71 of the Code.

*Article IA-II-3-08 (230-08- IA)*

**Relationship**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 70(3d)	Article 76(b)	none (CC Article 29(2))	Yes	IA

1. In determining whether the transaction value is acceptable for the purposes of point (d) of Article 70(3) of the Code, the fact that the buyer and the seller are related shall not in itself be sufficient grounds for regarding the transaction value as unacceptable. Where necessary, the circumstances surrounding the sale may be examined and the transaction value shall be accepted provided that the relationship did not influence the price.

2. In a sale between related persons, the transaction value shall be accepted and the goods valued in accordance with Article 70(1) of the Code wherever the declarant demonstrates that such value closely approximates to one of the following occurring at or about the same time:

- (a) the transaction value in sales, between buyers and sellers who are not related in any particular case, of identical or similar goods for export to the customs territory of the Union;
- (b) the customs value of identical or similar goods, as determined under point (c) of Article 74(2) of the Code;
- (c) the customs value of identical or similar goods, as determined under point (d) of Article 74(2) of the Code.

In applying the foregoing tests, due account shall be taken of demonstrated differences in commercial levels, quantity levels, the elements enumerated in Article 71 of the Code and costs incurred by the seller in sales in which he and the buyer are not related and where such costs are not incurred by the seller in sales in which he and the buyer are related.

3. The tests set forth in paragraph 2 are to be used at the initiative of the declarant and only for comparison purposes. Substitute values may not be established under paragraph 2.

*Article IA-II-3-09 (230-10- IA)*

**Assists**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 71(1)(b)	Article 76(a)	Articles 155, Annex 23, (note to Art. 32(1)(b)(ii) CC)  (CC Article 32)	Yes	IA

1. Where a buyer purchases any of the goods or services listed in point (b) of Article 71(1) of the Code, the value of these goods and services shall be deemed to be equal to their sales price. The sales price includes all the payments which the buyer is required to make to the seller to acquire the goods.

Where the goods or services were not sold, but produced by the buyer or a person related to him, their value shall be the cost of producing them.

2. Where the value of the goods and services cannot be determined according to paragraph 1, it shall be determined on the basis of objective and quantifiable data.

3. Where the goods have been used by the buyer, the value shall be adjusted to take account of depreciation.

4. The costs of the services referred to in point (b)(iv) of Article 71(1) of the Code shall also include the costs of unsuccessful development activities insofar as these were incurred in respect of projects or orders relating to the imported goods.

5. For the purposes of point (b)(iv) of Article 71(1) of the Code, the costs of research and preliminary design sketches shall not be included in the customs value.

6. The value established in accordance with paragraph 1 shall be apportioned among the imported goods. It shall be apportioned according to the documentation submitted by the buyer.

*Article IA-II-3-10 (230-11- IA)*

**Royalties and licence fees**

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

Article 71(1)(c)	Article 76(a)	Articles 157-162 (Art. 32 CC)	-	IA
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1. For the purposes of point (c) of Article 71(1) of the Code, royalties and licence fees refers to payment for the use of rights relating to, inter alia, know-how, trademarks, copyright, patents, designs and models.

2. Royalties and licence fees are related to the imported goods where in particular, the rights transferred under the licence or royalties agreement are *embodied in the goods*. The method of calculation of the amount of the royalty or licence fee is not the decisive factor.

However, where the method of calculation of the amount of a royalty or licence fee derives from the price of the imported goods, it may be assumed in the absence of evidence to the contrary that the payment of that royalty or licence fee is related to the goods to be valued.

3. Payments made by the buyer for the right to distribute or resell the imported goods are not part of the customs value if such payments are not a condition of the sale of the goods for export to the customs territory of the Union.

4. Royalties and licence fees are considered to be paid as a condition of sale for the imported goods when any of the following conditions is met:

- a) the seller or person related to the seller requires the buyer to make this payment;
- b) the payment by the buyer is made to satisfy an obligation of the seller, in accordance with contractual obligations;
- c) the goods cannot be sold to, or purchased by the buyer without payment of the royalties or license fees to a licensor.

5. The country in which the recipient of the royalty or licence payment is established is not a material consideration.

*Article IA-II-3-11 (230-12 – IA)*

**Place where goods are brought into the customs territory of the Union**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 71(1)(e)	Article 76(a)	Articles 163	-	IA

1. For the purposes of point (e) of Article 71(1) of the Code, the place where goods are brought into the customs territory of the Union shall be:

- (a) for goods carried by sea the port where a means of transport carrying the goods arrives first in the customs territory of the Union;
- (b) for goods carried by sea and then, without transshipment, by inland waterway, the first port where unloading can take place either at the mouth of the river or canal or further inland;
- (c) for goods carried by rail, inland waterway, or road, the place where the customs office of entry is situated;

- (d) for goods carried by other modes of transport, the place where the frontier of the customs territory of the Union is crossed.
2. The customs value of goods brought into the customs territory of the Union and then carried to a destination in another part of that territory through territories outside of the customs territory of the Union shall be determined by reference to the first place where goods are brought into the customs territory of the Union, provided such goods are carried directly through those territories by a usual route across such territory to the place of destination.
3. The customs value of goods brought into the customs territory of the Union and then carried by sea to a destination in another part of that territory shall be determined by reference to the first place where goods are brought into the customs territory of the Union, provided the goods are carried directly by a usual route to the place of destination.
4. Paragraphs 2 and 3 shall also apply where the goods have been unloaded, transhipped or temporarily immobilised in territories outside of the customs territory of the Union for reasons relating solely to their transport.
5. When the conditions specified in paragraphs 2 and 3 are not fulfilled, the place where goods are brought into the customs territory of the Union shall be the following:
- (a) for goods carried by sea, the port of unloading;
  - (b) for goods carried by other modes of transport the place specified in points (b), (c) or (d) of paragraph 1 situated in that part of the customs territory of the Union to which the goods are consigned.

*Article IA-II-3-12 (230-13- IA)*

**Transport costs**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 71(1)(e)	Article 76(a)	Articles 164, 166	Annex XX (ex Annex 25)	IA

1. For the purposes of point (e) of Article 71(1) of the Code, paragraphs 2 to 4 shall apply.
2. Where goods are carried by the same mode of transport to a point beyond the place where goods are brought into the customs territory of the Union, transport costs may be declared and assessed in proportion to the distance covered up to the place where the goods are brought into the customs territory of the Union in accordance with Article IA-II-3-11 (230-12 IA) and beyond that place, unless evidence is produced to the customs authorities to show the costs that would have been incurred under a standard schedule of freight rates for the carriage of the goods to the place where goods are brought into the customs territory of the Union.
3. The air transport costs, including air express delivery costs, to be included in the customs value of goods, shall be determined by applying the rules and percentages shown in Annex "XX" (ex25).

4. Where transport is provided by the buyer, transport costs to the place where goods are brought into the customs territory of the Union, calculated in accordance with the schedule of freight rates normally applied for the same modes of transport, shall be included in the customs value.

*Article IA-II-3-13 (230-14- IA)*

**Charges levied on 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 70(1)	Article 76(a)	Article 165 (1)	-	IA

Postal charges levied up to the place of destination in respect of goods sent by post shall be included in the customs value of these goods, with the exception of any supplementary postal charge levied in the customs territory of the Union.

*Article IA-II-3-14 (230-16 – IA)*

**Acceptance of the transaction value**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 70(1)	Article 76(a)	Article 181a	-	IA

1. Where the customs authorities have reasonable doubts that the declared value represents the total amount paid or payable as referred to in Article 70(1) of the Code, they can ask for additional information.

2. If their doubts are not dispelled, the customs authorities may decide that the value of the goods cannot be determined in accordance with Article 70(1) of the Code and accordingly not determine the customs value using that method.

Where those doubts are not dispelled

*Article IA-II-3-15 (230-17- IA)*

**Customs value of identical or similar goods**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 74(2) (a)-(b)	Article 76(c)	Articles 150-151	-	IA

1. To determine the customs value of the goods in accordance with point (a) or (b) of Article 74(2) of the Code, the transaction value of identical or similar goods in a sale at the

same commercial level and in substantially the same quantities as the goods being valued shall be used.

2. Where no such sale is found in accordance with paragraph 1, the transaction value of identical or similar goods sold at a different commercial level and/or in different quantities shall be used. This transaction value should be adjusted to take account of differences attributable to commercial level and/or quantity.

3. Where the costs referred to in Article 71 of the Code are included in the transaction value, an adjustment shall be made to take account of significant differences in such costs and charges between the imported goods and the identical or similar goods in question arising from differences in distances and modes of transport.

4. Where more than one transaction value of identical or similar goods is found, the lowest such value shall be used to determine the customs value of the imported goods.

*Article IA-II-3-16 (230-18 – IA)*

**Deductive method**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 74 (2) (c)	Article 76(c)	Article 152	Annex XX	IA

1. The unit price used to determine the customs value under point (c) of Article 74(2) of the Code shall be the price at which the imported goods or imported identical or similar goods are sold in an unaltered state in the customs territory of the Union at or about the time of importation of the goods being valued.

2. Where no unit price can be determined under paragraph 1, the unit price used shall be the price at which the imported goods or imported identical or similar goods are sold in an unaltered state in the customs territory of the Union at the earliest time after the importation of the goods to be valued and in any case within 90 days of that importation.

3. Where no unit price can be determined under either paragraph 1 or paragraph 2, upon application by the importer the unit price at which the imported goods are sold in the customs territory of the Union after further working or processing shall be used. In this case account shall be taken of the increase in value resulting from the working or processing.

4. The following sales shall not be taken into account for the purposes of determining customs value under point (c) of Article 74(2) of the Code:

- (a) sales of goods at a commercial level other than the first after importation;
- (b) sales to related persons;
- (c) sales to persons who directly or indirectly supply, free of charge or at reduced cost, the goods or services listed in point (b) of Article 71(1) of the Code for use in connection with the production and sale for export of the imported goods;
- (d) sales in quantities which are not sufficient to allow the unit price to be determined.

5. Where there is more than one relevant unit price, the unit price at which the greatest aggregate quantity is sold shall be used.

6. In determining the customs value, the following should be deducted from the unit price determined under the above paragraphs:

- (a) either the commissions usually paid or agreed to be paid or the additions usually made for profit and general expenses (including the direct and indirect costs of marketing the goods in question) in connection with sales in the customs territory of the Union of imported goods of the same class or kind;
- (b) the usual costs of transport and insurance and associated costs incurred within the customs territory of the Union;
- (c) the import duties and other charges payable in the customs territory of the Union by reason of the import or sale of the goods.

7. The customs value of certain perishable goods as referred to in Annex XX imported on consignment may be directly determined in accordance with point (c) of Article 74(2) of the Code. For this purpose the unit prices shall be notified to the Commission by the Member States and disseminated by the Commission via TARIC in accordance with Article 6 of Council Regulation (EEC) No 2658/87.

Such unit prices may be used to determine the customs value of the imported goods for periods of 14 days; each period shall start on a Friday.

The unit prices shall be calculated and notified as follows:

- (a) after the deductions provided for in paragraph 6, a unit price per 100 kg net for each category of goods shall be notified by the Member States to the Commission. The Member States may fix standard amounts for the costs referred to point (b) of paragraph 6, which shall be made known to the Commission;
- (b) the reference period for determining the unit prices shall be the preceding period of 14 days which ends on the Thursday preceding the week during which new unit prices are to be established;
- (c) the unit prices shall be notified by the Member States to the Commission in Euro not later than 12.00 on the Monday of the week in which they are disseminated by the Commission. Where that day is a non-working day, notification shall be made on the working day immediately preceding that day. Unit prices shall only apply if this notification is disseminated by the Commission.

*Article IA-II-3-17 (230-20 – IA)*

### **Fall-back method**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 74(3)	Article 76(c)	none Annex 23, Note to Art. 31 (1) CC	-	IA

		(CC Article 31 (2))		
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1. When determining the customs value under Article 74(3) of the Code, the methods provided for in Articles 70 and 74(2) of the Code shall be applied flexibly, and should, to the greatest extent possible, be based on previously determined customs values.

2. Where no customs value can be determined under paragraph 1, other appropriate methods shall be used. In this case the customs value shall not be determined on the basis of any of the following:

- (a) the selling price within the customs territory of the Union of goods produced in the customs territory of the Union;
- (b) a system whereby the higher of two alternative values is used for customs valuation;
- (c) the price of goods on the domestic market of the country of exportation;
- (d) the cost of production, other than computed values which have been determined for identical or similar goods under Article 74(2)(d) of the Code;
- (e) prices for export to a third country;
- (f) minimum customs values;
- (g) arbitrary or fictitious values.

*Article IA-II-3-18 (230-21- IA)*

#### **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 163(1)	Article 165(b)	Article 178		IA

The invoice which relates to the declared customs value is required as a supporting document.

*Article IA-II-3-19 (230-22 – IA)*

#### **Currency conversion**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 53(1)(a)	Article 54	Articles 168-170	-	IA

1. In accordance with Article 53(1)(a) of the Code, the following rate of exchange shall be used for customs valuation purposes:

- (a) the rate of exchange published by the European Central Bank, for the Member States whose currency is the euro ;

whose currency is not the euro.



2. The rate of exchange serving as the basis for implementation of point (a) of Article 53(1) of the Code shall be the rate of exchange published or made available on the second last Wednesday of each month.

Where no rate of exchange has been published or made available on that day, the most recently published rate shall apply.

3. The rate of exchange shall apply for a month, beginning on the first day of the following month.

4. Where a rate of exchange has not been published or made available, the rate to be used for the application of point (a) of Article 53(1) of the Code shall be designated by the Member State concerned. The value must reflect the value of the currency of the Member State concerned as closely as possible.

**TITLE III**  
**CUSTOMS DEBT AND GUARANTEES**

**CHAPTER 1**

*Incurrence of a customs debt*

**SECTION 1**

**CUSTOMS DEBT ON IMPORT**

**Disclaimer:** NO IA foreseen.

**SECTION 2**

**CUSTOMS DEBT ON EXPORT**

**Disclaimer:** NO IA 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**

**Disclaimer:** NO IA foreseen.

**SUBSECTION 2**

**PLACE WHERE THE CUSTOMS DEBT IS INCURRED**

**Disclaimer:** NO IA foreseen.

## CHAPTER 2

### *Guarantee for a potential or existing customs debt*

#### SECTION 1

#### GENERAL PROVISIONS

##### *Article IA-III-2-00*

#### **Electronic systems relating to guarantees**

With reference to Article 16(1) of the Code, an electronic information and communication system as defined by the Commission and member states in agreement with each other, shall be used for the exchange and storage of information pertaining to guarantees which may be used in more than one Member State. Information shall be made available through this system by the competent customs authority of the Member State without delay and at the latest within seven days.

##### *Article IA-III-2-01 (321-02-IA)*

#### **Individual guarantee for a potential customs debt**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 90(1), subpara 2	Article 100(1)(a)	none	-	IA

1. Where it is compulsory for a guarantee to be provided, the individual guarantee for a potential customs debt shall cover the amount of import or export duty corresponding to the customs debt which may be incurred, calculated on the basis of the highest rates of duty applicable to goods of the same type.

2. Insofar as other charges are concerned the calculation shall be based on the highest rates applicable in the Member State where the goods are placed under the customs procedure or are in temporary storage.

##### *Article IA-III-2-02 (321-04-IA)*

#### **Optional guarantee**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 91	Article 100(1)(a) & (b)	None	-	IA

Where the guarantee is optional and the customs authorities decide to require a guarantee, Articles IA-III-2-03 to IA-III-2-10 (321-05 to 322-06) shall apply.

*Article IA-III-2-03 (321-05-IA)*

**Cash deposit**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 92(1)(c)	Article 100(1)(b)	Article 345(2)	-	IA

Where the guarantee shall be provided for special procedures or temporary storage, the individual guarantee in the form of a cash deposit shall be lodged at the customs office where the goods are placed under the procedure or are in temporary storage. It shall be repaid when the procedure has been discharged or the temporary storage has ended.

*Article IA-III-2-04 (321-06-IA)*

**Guarantee by a guarantor**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 94	Article 100(1)(b)	Articles 348, 384	-	IA

1. The customs office of guarantee shall approve the undertaking by a guarantor. The customs office of guarantee shall notify the approval to the person required to provide the guarantee.

2. The customs office of guarantee may revoke the approval of the undertaking by a guarantor at any time. The customs office of guarantee shall notify the revocation to the guarantor and the person required to provide the guarantee.

3. A guarantor may cancel his undertaking at any time.

The guarantor shall notify the cancellation to the customs office of guarantee.

4. The cancellation of the undertaking of the guarantor shall not affect goods which, at the moment where the cancellation takes effect, have already been placed and still are under a customs procedure or in temporary storage by virtue of the cancelled undertaking.

*Article IA-III-2-05 (321-07-IA)*

**Forms of guarantee other than cash deposit or undertaking given by a guarantor**  
**Mutual Assistance**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
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Article 90(1) (c)	Article 107	Article 857	-	IA
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4. Where a customs debt is incurred in a Member State other than the Member State where the guarantee in one of the forms referred to in DA-III-2-03(1) (Article 321-07-DA(1) ) was accepted, the Member State which accepted the guarantee shall transfer to the Member State where the customs debt is incurred, on its request, the amount of duty corresponding to the customs debt within the limits of the guarantee provided.

That transfer shall be made within one month of reception of the request.

#### *IA-III-2-06 (Article 321-08-IA)*

### **Guarantee reference number and access code**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 89(2)	Article 100(1)(b)	Articles 342, 380a for Community transit	-	IA

1. Where the individual guarantee is valid throughout the customs territory of the Union, the customs office of guarantee shall communicate the following to the person required to provide the guarantee:

- (a) a ‘guarantee reference number’;
- (b) an access code associated with the ‘guarantee reference number’.

2. Where the comprehensive guarantee is valid throughout the customs territory of the Union, the customs office of guarantee shall communicate the following to the holder of the authorisation:

- (a) a ‘guarantee reference number’ for each amount to be monitored in accordance with Article IA-III-2-09 (322-05-IA);
- (b) an initial access code associated with the ‘guarantee reference number’.

The holder of the authorisation may assign one or more access codes to this guarantee to be used by himself or his representatives.

3. Where reference is made to a guarantee reference number, the customs authority shall verify the existence and the validity of the guarantee.

## **SECTION 2**

### **COMPREHENSIVE GUARANTEE AND GUARANTEE WAIVER**

#### *Article IA-III-2-07 (322-03-IA)*

### **Reference amount**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 95	Article 100(1)(a)	Article 379, for Community transit	-	IA

1. The comprehensive guarantee may be used up to a reference amount.
2. Where the comprehensive guarantee is provided for customs debts which have been incurred, the reference amount shall correspond to the amount of import or export duty which is payable.
3. Where the comprehensive guarantee is provided for customs debts which may be incurred, the reference amount shall correspond to the amount of import or export duty which may become payable in the period between the placing of the goods under the relevant customs procedure and the moment where the procedure is discharged.

In establishing the reference amount, account shall be taken of the highest rates of duty applicable to the goods in the Member State of the customs office of guarantee.

A calculation shall be made of the amount of import and export duty which may become payable for each customs declaration. When the necessary data is not available the amount shall be presumed to be EUR 7 000 unless other information known to the customs authorities leads to a different figure.

4. The customs office of guarantee shall establish the reference amount in collaboration with the person required to provide the guarantee on the basis of the information on goods placed under the procedure in the preceding 12 months and an estimate of the volume of intended operations as shown, *inter alia*, by his commercial documentation and accounts.

The customs office of guarantee shall review the reference amount on their own initiative or on the basis of a request from the person required to provide the guarantee and shall adjust it if necessary.

#### *Article IA-III-2-08 (322-04-IA)*

### **Monitoring of the reference amount by the person required to provide a guarantee**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 89	Article 100(1)(b)	Article 379(4) for Community transit	-	IA

The person required to provide a guarantee shall ensure that the amount of import or export duty which is payable or may become payable does not exceed the reference amount.

That person shall inform the customs office of guarantee when the reference amount falls below a level sufficient to cover his operations.

#### *Article IA-III-2-09 (322-05-IA)*

### **Monitoring of the reference amount by the customs authorities**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 89(6)	Article 100(1)(b)	Article 379(4) for Community transit	-	IA

1. Where the comprehensive guarantee is provided for customs debts which have been incurred with respect of goods placed under release for free circulation, the monitoring referred to in paragraph 1 shall be ensured by means of the computerised systems of the customs authorities for each customs declaration.

Where customs declarations for release to free circulation are lodged in accordance with an authorisation referred to in Articles 166(2), 182 or 185 of the Code, that monitoring shall be ensured on the basis of the supplementary declarations or, where applicable, in an appropriate information of the particulars needed for the entry in the accounts.

2. Where the comprehensive guarantee is provided for placing goods under the Union transit procedure, the monitoring referred to in paragraph 1 shall be ensured by means of the computerised systems of the customs authorities for each customs declaration.

3. Where the comprehensive guarantee is provided for purposes other than referred to in paragraphs 1 and 2, the monitoring referred to in paragraph 1 shall be ensured by appropriate audit.

#### *Article IA-III-2-10 (322-06-IA)*

### **Level of the comprehensive guarantee**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 95(2) & (3)	Article 100(1)(a)	Article 380	-	IA

1. The amount to be covered by the comprehensive guarantee shall be the same as the reference amount referred to in Article IA-III-2-07 (322-03-IA).

2. For the purposes of Article 95(2) of the Code, the amount to be covered by the comprehensive guarantee shall be reduced to:

- 50% of the reference amount where the conditions of paragraph 1(a) of Article DA-III-2-04 (322-07-DA) are satisfied; or
- 30% of the reference amount where the conditions of paragraph 1(b) of Article DA-III-2-04 (322-07-DA) are satisfied.

3. For the purposes of Article 95(3) of the Code, the amount to be covered by the comprehensive guarantee shall be reduced to 30% of the reference amount.

## SECTION 3

### PROVISIONS FOR GOODS PLACED UNDER THE UNION TRANSIT AND THE ATA, CPD AND TIR PROCEDURES

#### SUBSECTION 1

#### UNION TRANSIT

##### *Article IA-III-2-11 (323-I-02-IA)*

#### **Calculation for the purpose of common transit**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 89(2)	Article 100(1)(a)	Article 345 (1)	-	IA

For the purpose of the calculation referred to in Article IA-III-2-01 (321-02-IA) and in the second subparagraph of Article IA-III-2-07(3) (322-03(3)-IA), Union goods carried in accordance with the Convention on a common transit procedure shall be treated as non-Union goods.

##### *Article IA-III-2-12 (323-I-03-IA)*

#### **Individual guarantee provided 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 92(1)(b)	Article 100(1)(b)	Articles 345(4) & 346	32-03 (ex Annex 49)	IA

1. Where the individual guarantee is provided in the form of an undertaking given by a guarantor, it shall correspond to the specimen in Annex 32-03 (ex-Annex 49).

The guarantee instrument shall be retained at the customs office of guarantee.

2. Where required by national law, regulation or administrative provision, or by common practice, each Member State may allow the undertaking referred to in paragraph 1 to take a different form provided it has the same legal effect as the undertaking shown in the specimen.

3. Where the individual guarantee is provided by a guarantor, the access code associated with the "Guarantee Reference Number" cannot be modified by the holder of the procedure.

##### *Article IA-III-2-13 (323-I-04-IA)*

#### **Individual guarantee in the form of vouchers**



<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 92(1)(b) Article 6(2)	Article 100(1)(b) Article 8(1)(a)	Article 347	32-04 (ex Annex 50)	IA

1. Where the individual guarantee is provided by a guarantor, it may be in the form of individual guarantee vouchers for an amount of EUR 7 000, issued by the guarantor to persons who intend to act as holder of the procedure.

The last date on which the voucher may be used cannot be later than one year from the date of issue.

2. The guarantor shall be liable for up to EUR 7 000 per voucher.

The individual guarantee in the form of vouchers shall correspond to the specimen in Annex 32-04 (ex-Annex 50). Article IA-III-2-12(2) (323-1-03(2)-IA) shall apply.

The guarantor shall provide the customs office of guarantee with any required details about the individual guarantee vouchers that he has issued, in the manner decided by the customs authorities.

3. For each individual guarantee voucher, the guarantor shall communicate the following to the holder of the procedure:

- (a) a "Guarantee Reference Number";
- (b) an access code.

The holder of the procedure shall not modify the access code.

4. The holder of the procedure shall lodge at the office of departure the number of individual guarantee vouchers corresponding to the multiple of EUR 7 000 required to cover the total amount referred to in Article IA-III-2-01 (321-02-IA).

#### *Article IA-III-2-14 (323-1-05-IA)*

### **Revocation and cancellation of individual guarantee in the form of vouchers**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 92(1)(b)	Article 100(1)(b)	Article 348	-	IA

The customs authorities of the Member State responsible for the relevant customs office of guarantee shall introduce into the computerised system the information of any such revocation or cancellation and the date when either becomes effective.

#### *Article IA-III-2-15 (323-1-06-IA)*

### **Comprehensive guarantee**

<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 95	Article 100(1)(b)	Article 382	Annex 32-05 (ex Annex 48)	IA

1. The comprehensive guarantee shall be furnished by a guarantor.
2. The guarantee instrument shall conform to the specimen in Annex 32-05 (ex-Annex 48). Article IA-III-2-12(2) (323-1-03(2)-IA) shall apply.
3. The guarantee instrument shall be retained at the customs office of guarantee.

## SUBSECTION 2

### TIR AND ATA

#### *Article IA-III-2-16 (323-2-01-IA)*

#### **TIR Carnet**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 226(3)(b)	Articles 100(1)(b) & 232	Article 457(1)	-	IA

For the purposes of Article 8(4) of the TIR Convention, when a TIR operation is carried out on the customs territory of the Union, any guaranteeing association established in the customs territory of the Union may become liable for the payment of the secured amount relating to the goods concerned in the TIR operation up to a limit per TIR carnet of EUR 60000 or the national currency equivalent thereof.

#### *Article IA-III-2-17 (323-2-02-IA)*

#### **Liability of guaranteeing associations for TIR and ATA/CPD operations**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 226(3)(b) and (c)	Articles 100(1)(b) & 232	Articles 457(3)-460(2)	-	IA

A valid notification of non-discharge of a transit procedure in accordance with the TIR Convention or with the ATA Convention/Istanbul Convention by the customs authorities of one Member State to a guaranteeing association shall constitute a notification to any other guaranteeing association of another Member State identified as liable for payment of an amount of import or export duty or other charges.

## CHAPTER 3

### *Recovery, payment, repayment and remission of the amount of import or 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

#### *Article IA-III-3-01 (331-02-IA)*

#### **Mutual assistance**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 101(1), 102(1)	Article 107	Articles 450d, 456(2)	-	IA

1. The Member States shall assist each other in determining the authorities competent for the recovery of the amount of import or export duty resulting from the customs debt.

2. Where a customs debt is incurred, the authorities competent for the recovery of the amount of import or export duty resulting from the customs debt and of other charges due in connection with the import or export of the goods shall inform the other customs authorities involved of the following:

- (a) the cases in which a customs debt was incurred;
- (b) the action taken against the debtor to recover the sums concerned, including the collection of import or export duty and other charges.

3. Without prejudice to Article IA-VII-2-47 (722-24-IA), when the customs authority of the Member State where it has been established that the customs debt has been incurred ('the requesting authority'), before the customs debt is notified and, where applicable, before the time limit referred to in Article 87(2) of the Code expires, obtains evidence by whatever means regarding the place where the events from which the customs debt arises occur, and that place is in another Member State, the requesting authority shall immediately send all the information available to the authority responsible for that place ('the requested authority'). The requested authority shall acknowledge receipt of the communication and indicate whether it is responsible for the recovery.

## SUBSECTION 2

### SPECIFIC PROVISIONS

#### *Article IA-III-3-02 (331-04-IA)*

#### **ATA – customs office of coordination**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 226(3)(c)	Article 232	Article 458	-	IA

1. The customs authorities shall designate a customs office of coordination responsible for any action concerning customs debts which are incurred through non-compliance with obligations or conditions relating to ATA carnets.

2. Each Member State shall communicate to the Commission the customs office of coordination together with its reference number. The Commission shall make this information available on the Internet Site of the European Commission.

#### *Articles IA-III-3-03 (331-05-IA)*

#### **Union transit procedure and TIR**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 226(3)(a) and (b)	Articles 107 & 232	Articles 450b-456(2)	-	IA

1. Where the customs authorities who notified the customs debt and the obligation to pay other charges ('the requesting authorities') for goods placed under the Union transit procedure or under the transit procedure in accordance with the TIR Convention, obtain evidence regarding the place where the events giving rise to the customs debt and the obligation to pay other charges occurred, they shall immediately send all the necessary documents, including an authenticated copy of the evidence, to the authorities competent for that place ('the requested authorities'). The requesting authorities shall simultaneously request confirmation of the responsibility of the requested authorities for recovery of the other charges.

2. The requested authorities shall acknowledge receipt of the communication and indicate whether they are responsible for recovery.

If no response is received within 90 days, the requesting authorities shall immediately resume the recovery proceedings they initiated.

3. Where the requested authorities are competent, they shall initiate new proceedings for recovery of other charges, where appropriate after the period referred to in paragraph 2, and on condition that the requesting authorities are immediately informed.

4. Any uncompleted proceedings for recovery of other charges initiated by the requesting authorities shall be suspended as soon as the requested authorities inform them that they have decided to take action for recovery.

As soon as the requested authorities provide proof that they have recovered the sums in question, the requesting authorities shall repay any other charges already collected or cancel the recovery proceedings.

*Articles IA-III-3-04 (331-06-IA)*

**Transit under the ATA Convention/Istanbul Convention**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 226(3)(c)	Articles 107 & 232	Articles 457c, 461	33-01 (ex Annex 61)	IA

1. Where the customs authorities who notified the customs debt and the obligation to pay other charges ('the requesting authorities') for goods placed under transit in accordance with the ATA Convention/Istanbul Convention, obtain evidence regarding the place where the events giving rise to the customs debt and the obligation to pay other charges occurred, they shall immediately send all the necessary documents, including an authenticated copy of the evidence, to the authorities competent for that place ('the requested authorities'). The requesting authorities shall simultaneously request confirmation of the responsibility of the requested authorities for recovery of the other charges.

2. The requested authorities shall acknowledge receipt of the communication and indicate whether they are responsible for recovery. This acknowledgement shall be drawn up in accordance with the model in Annex 33-01 (ex-Annex 61).

If no response is received within 90 days, the requesting authorities shall immediately resume the recovery proceedings they initiated.

3. Where the requested authorities are competent, they shall initiate new proceedings for recovery of other charges, where appropriate after the period referred to in paragraph 2, and on condition that the requesting authorities are immediately informed.

The requested authorities shall where necessary collect from the guaranteeing association with which they are connected the amount of duties and other charges due at the rates in force in the Member State where these authorities are situated.

4. As soon as the requested authorities indicate that they are competent for recovery, the requesting authorities shall refund to the guaranteeing association with which they are connected any sums which that association may have deposited or provisionally paid.

5. The proceedings shall be transferred within a period of one year from the date of expiry of the validity of the carnet on condition that payment has not become definitive pursuant to Article 7 (2) or (3) of the ATA Convention or Article 9(1)(b) and (c) of Annex A to the Istanbul Convention.

## SUBSECTION 3

### NOTIFICATION OF THE CUSTOMS DEBT AND CLAIM FOR PAYMENT FROM GUARANTEEING ASSOCIATION

*Article IA-III-3-05 (331-11-IA)*

#### **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	Articles 100(1)(b)	Articles 459-460	33-02 (ex Annex 59) & 33-03 (ex-Annex 60)	<b>DA/IA</b>

1. The customs authorities shall without a delay make any claim against the guarantee association. The customs office of coordination making the claim referred to in Article IA-III-3-05 (331-11-IA(2)) shall at the same time, as far as possible, provide to the customs office of coordination in the jurisdiction of which the customs office of placement under temporary admission is situated, an information memo on the claim for payment sent to the guaranteeing association.

2. The information memo shall be accompanied by a copy of the non-discharged voucher, if the customs office of coordination has it in its possession. The information memo may also be used whenever this is deemed necessary.

3. The amount of import duty and other charges arising from the claim shall be calculated using the model taxation form set out in Annex 33-03 (ex-Annex 60).

The taxation form may be sent later than the claim, though not more than three months from the claim and in any event not more than six months from the date on which the customs authorities initiate the recovery proceedings.

## SECTION 2

### PAYMENT OF THE AMOUNT OF IMPORT OR EXPORT DUTY

*Article IA-III-3-06 (332-01-IA)*

#### **Application for deferred payment**

<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 8(1)(a)	none	Annex 32-02	IA
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1. The format and codes of the data requirements of an application for a permission as referred to in Article 110 of the Code are set out in Annex 33-04.

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 22	Article 25(a)	None (CC Article 228)	Annex 33-04	IA

2. Where deferred payment of the duty payable relates to a single operation, the customs declaration may constitute the application for the permission of such deferment.

### SECTION 3

#### REPAYMENT AND REMISSION

##### *Article IA-III-3-07 (333-02-IA)*

#### **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 25(a)	Articles 878(1) & 879(1), 881	Annex 33-05 (ex-Annex 111)	IA

1. The application for repayment or remission ('application') shall be made by the person who paid or is liable to pay the amount of import or export duty, or any person who has taken over his rights and obligations.

<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) & (2)	Article 25(a)	Articles 886	33-07	IA

2. Where an application is made other than by data processing techniques, in accordance with Article DA-III-3-07(3) (333-02-DA), the application shall be sent to the customs office of notification of the customs debt. That office shall register the date of receipt of the application, notify the applicant accordingly, and forward the application immediately to the decision-taking customs authority. Where the missing particulars or documents have not been provided within the prescribed time limit the application shall be deemed not to have been accepted and the applicant shall be informed immediately.

##### *Article IA-III-3-08 (333-04-IA)*

#### **Prior completion of formalities**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 116(1)	Article 123(1)(a)	Article 883	-	IA

The decision-taking customs authority may authorise completion of the customs formalities to which any repayment or remission may be subject, before it takes a decision. Such authorisation shall be without prejudice to the decision on the application.

*Article IA-III-3-09 (333-05-IA)*

### **Transfer**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 116(1)	Article 123(1)(a)	Article 884	-	IA

Without prejudice to Article IA-III-3-08 (333-04-IA) and until a decision has been taken on the application, the goods in respect of which repayment or remission has been requested may not be transferred to a location other than that specified in the application unless the applicant notifies in advance the customs office referred to in Article IA-III-3-07(2) (333-02(2)-IA), which shall inform the decision-taking customs authority.

*Article IA-III-3-10 (333-06-IA)*

### **Supplementary information**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 2422	Article 25(b)	Articles 885, 899(4), 910-911	Annex 33-06 (ex Annex 112)	IA

1. The Member States shall give each other mutual assistance, particularly where an error by the customs authorities of a Member State other than that responsible for taking the decision is concerned.

2. Where an application for repayment or remission relates to a case where supplementary information must be obtained from another customs authority or where the goods must be examined by that authority in order to ensure that the conditions for repayment or remission are satisfied, the decision-taking customs authority shall request the assistance of the customs authority of the member state where the goods are situated, specifying the nature of the information to be obtained or of the checks to be carried out.

The request for information shall be accompanied by details of the application and of all documents necessary to enable the customs authority of the member state where the goods are situated to obtain the information or carry out the checks requested.



3. The decision-taking customs authority, if sending the request other than by data processing techniques, in accordance with Article DA-III-3-09 (333-06-DA), shall send two copies of its request to the customs authority of the member state where the goods are situated.

4. The customs authority of the member state where the goods are situated shall comply promptly with the request referred to in paragraph 1. It shall forward the information obtained and the results of the checks carried out to the decision-taking 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 116	Article 123(1)(a)	Articles 885, 899(4), 910-911	Annex 33-06 (ex Annex 112)	IA

Within 30 days of the date of receipt of the request the customs authority of the member state where the goods are situated shall obtain the information or carry out the checks requested by the decision-taking customs authority. It shall enter the results obtained in the relevant part of the original of the request for information and shall return the said document to the decision-taking customs authority together with all the documents forwarded to it.

Where it is unable to obtain the information or carry out the checks requested within the period referred to in the previous subparagraph, the customs authority of the member state where the goods are situated shall acknowledge receipt of the request for information submitted to it within that period by returning to the decision-taking customs authority the copy of the request for information duly annotated.

#### *Article IA-III-3-11 (333-09-IA)*

### **Formalities related to 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 8(1)(a)	Articles 886, 893, 899(2) 2 <sup>nd</sup> subpar	-	IA

Where repayment or remission is subject to the completion of formalities, the holder of the decision for repayment or remission shall inform the monitoring customs office that he is completing formalities to conform to that decision.

#### *Article IA-III-3-12 (333-10-IA)*

### **Completion of formalities**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 116(1) Article 6(2)	Article 123(1)(a) Article 8(1)(a)	Articles 887, 888, 912	Annex 33-08 (ex-Annex 113)	IA

1. Where the decision specifies that the goods instead of being exported may be placed under a special procedure, and the recipient avails himself of this opportunity, the monitoring customs office shall be the customs office where the goods are placed under that procedure.
2. Where the monitoring customs authority sends the information referred to in the previous paragraph by means other than electronic data-processing techniques, in accordance with Article DA-III-3-12 (333-010-DA), it shall use a certificate conforming to the specimen contained in Annex 33-08 (ex 113).
3. Where the decision-taking customs authority has decided that repayment or remission is justified the amount of duty shall be repaid or remitted only after receiving the information referred to in paragraph 2.

*Article IA-III-3-13 (333-11-IA)*

**Parts or components of a single article**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 116(1)	Article 123(1)(a)	Article 897	-	IA

Where repayment or remission is subject to destruction, abandonment to the State, or placement under a special procedure or the export procedure of an article, but the corresponding formalities are completed only for one or more parts or components of that article, the amount to be repaid or remitted shall be the difference between the amount of import or export duty on the complete article and the amount of import or export duty which would have been chargeable on the remainder of the article if the latter had been placed in the unaltered state under a customs procedure involving the incurrence of a customs debt, on the date on which the complete article was so placed.

*Article IA-III-3-14 (333-12-IA)*

**Waste and scrap**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 116(1)	Article 123(1)(a)	Article 894	-	IA

Where destruction of the goods authorised by the decision-taking customs authority produces waste or scrap, such waste or scrap shall be regarded as non-Union goods once a decision granting repayment or remission has been taken.

*Article IA-III-3-15 (333-14-IA)*

**Permission Authorisation to place goods under a customs procedure other than export**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 118	Article 123(1)(a)	Article 895	-	IA

Where the authorisation referred to in Article 118(4) of the Code is granted, the customs authorities shall ensure that goods placed under the inward processing procedure, the external transit procedure, the customs warehousing procedure or the free zone procedure may subsequently be recognized as non-Union goods.

*Article IA-III-3-16 (333-19-IA)*

**Export or destruction without customs supervision**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 116(1)	Article 123(1)(a)	Articles 901-902	-	IA

1. Where in situations covered by the second subparagraph of Article 116(1), Article 118 and in Article 120 of the Code, export or destruction was made without customs supervision, repayment or remission on the basis of Article 120 of the Code shall be conditional on the following:

- (a) the provision to the decision-taking customs authority of the evidence needed to establish whether the goods in respect of which repayment or remission is requested are in either of the following situations:
  - (i) the goods have actually been exported from the customs territory of the Union;
  - (ii) the goods have been destroyed under the supervision of authorities or persons empowered to certify such destruction officially;
- (b) the return to the decision-taking customs authority of any document certifying the Union status of the goods in question under cover of which the said goods may have left the customs territory of the Union, or the presentation of whatever evidence the said authority considers necessary to satisfy itself that the document in question cannot be used subsequently in connection with goods brought into the customs territory of the Union.

2. For the purposes of paragraph (1)(a)(i), the evidence needed to establish that the goods in respect of which repayment or remission is requested have actually been exported from the customs territory of the Union shall consist of the presentation by the applicant of the following documents:

- (a) the certification of exit referred to in Article IA-VIII-2-06 (820-11-IA);
- (b) the original or a certified copy of the customs declaration for the procedure involving the incurrence of the customs debt;
- (c) where necessary, commercial or administrative documents containing a full description of the goods which were presented with the customs declaration for the said procedure or with the customs declaration for export from the customs

territory of the Union or the customs declaration made for the goods in the third country of destination, as the case may be.

3. For the purposes of paragraph (1)(a)(ii), the evidence needed to establish that the goods in respect of which repayment or remission is requested have actually been destroyed under the supervision of authorities or persons authorised to certify officially such destruction shall consist of the presentation by the applicant of either of the following documents:

- (a) a report or declaration of destruction drawn up by the authorities under whose supervision the goods were destroyed, or a certified copy thereof;
- (b) a certificate drawn up by the person authorised to certify destruction, accompanied by evidence of his authority.

These documents shall contain a sufficiently full description of the destroyed goods to establish, by means of comparison with the particulars given in the customs declaration for a customs procedure involving the incurrence of the customs debt and the supporting documents, that the destroyed goods are those which had been placed under the said procedure.

4. Where the evidence referred to in paragraphs 2 and 3 is insufficient to allow the decision-taking customs authority to take a decision on the case submitted to it in full knowledge of the facts, or where certain evidence is not available, such evidence may be supplemented or replaced by any other documents considered necessary by the said authority.

*Article IA-III-3-17 (333-22)*

**Communication 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 121(4)	Article 123(1)(b)	Articles 870(2), 889(2) & 904a	-	IA

1. Each Member State shall communicate to the Commission a list of the cases in which the provisions of Article 119 or 120 of the Code have been applied and the amount repaid or remitted is more than EUR 50 000.

2. The communication shall be forwarded during the first and third quarters of each year for all cases in which it was decided to repay or remit duties during the preceding half-year.

3. Where a Member State has not taken any decision referred to in paragraph 1 during the half-year in question, it shall send the Commission a communication with the entry “Not applicable”.

4. When no communication is required under paragraph 1, each Member State shall hold at the disposal of the Commission a list of the cases in which Article 119 or Article 120 of the Code have been applied.

## CHAPTER 4

### *Extinguishment of a customs debt*

#### SECTION 1

##### IRRETRIEVABLE LOSS

**Disclaimer:** NO IA foreseen.

#### SECTION 2

FAILURES WHICH HAVE NO SIGNIFICANT EFFECT ON THE CORRECT OPERATION OF  
THE CUSTOMS PROCEDURE CONCERNED

**Disclaimer:** NO IA foreseen.

**TITLE IV**

**GOODS BROUGHT INTO THE CUSTOMS TERRITORY OF THE  
UNION**

**CHAPTER 1**

***Entry summary declaration***

*Article IA-IV-1-01 (410-01-IA (410-01(4) MCCIP) )*

**Electronic systems**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 16	Article 17		Annex B	IA

With reference to Article 16(1) of the Code, an electronic information and communication system relating to the submission of the particulars of the entry summary declarations as defined by the Commission and Member States in agreement with each other shall be used for the processing and exchange of information relating to the entry of goods into the customs territory of the Union.

*Article IA-IV-1-02 (410-02-IA (410-01(4) MCCIP) )*

**Lodging of 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	Article 132(a)		Annex B	IA

1. The particulars of the entry summary declaration may be subject to two submissions.
2. The entry summary declaration shall be made in any language which is acceptable to the customs authorities.

*Article IA-IV-1-03 (410-03-IA)*

**Registration**

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

Article 127 (1)	Article 132(a)	Article 183(5)&(6)		IA
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The customs authorities shall register the entry summary declaration upon its receipt and shall notify immediately the person who has lodged it by providing a Master Reference Number (MRN).

2. Where the particulars of the entry summary declaration are provided in two submissions, the customs authorities shall register immediately upon receipt each submission of particulars of the entry summary declaration and shall notify immediately the person who has submitted it by providing a Master Reference Number (MRN) for each submission.

3. Where the entry summary declaration is lodged by a person referred to in the second subparagraph of Article 127(4) of the Code or in Article DA-IV-1-08 (410-XXX-DA), the customs authorities shall immediately notify the carrier of the registration provided that the carrier is connected to the customs system.

#### *Article IA-IV-1-04 (410-04-IA)*

### **Risk analysis**

<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 Article 128	Articles 132(c)	Articles 184d(1), 1 <sup>st</sup> sentence, (2) & (3), 184e	-	IA

1. Risk analysis shall be carried out before the arrival of the goods under condition that the entry summary declaration has been provided according to the time limits referred to in Articles DA-IV-1-02(2) to DA-IV-1-05, in cases where no risk is identified and no additional risk analysis needs to be carried out.

However, in case of containerised maritime traffic as referred to in point (a) of Article DA-IV-1-02 the customs authorities shall complete the risk analysis within 24 hours of the receipt of the entry summary declaration.

2. Where the completion of the risk analysis requires further information on the particulars of the entry summary declaration, the customs authorities shall notify accordingly the person who lodged the entry summary declaration and, where different, the carrier, provided that the carrier is connected to the customs system.

3. In the case of air traffic where customs authorities identify a consignment as High Risk Cargo and Mail they shall notify the person who lodged the entry summary declaration and, where different, the carrier, provided that the carrier is connected to the customs system, that the shipment has to be treated as such before being loaded on board an aircraft bound to the customs territory of the Union, in accordance with Regulation (EC) No 300/2008, Regulation (EU) No 185/2010 and the measures adopted pursuant to those acts. This person shall confirm to the customs authorities that the consignment has been rescreened in accordance with High Risk Cargo and Mail requirements laid down in point 6.7 of the Annex to Regulation (EU) No 185/2010 before being loaded on board of an aircraft, or shall confirm that it had already been screened under High Risk Cargo and Mail requirements.

4. In the case of containerised maritime traffic as referred to in point (a) of Article DA-IV-1-02 and in the case of air traffic where the risk analysis provides reasonable grounds for the customs authorities to consider that the introduction of the goods into the customs territory of the Union would pose such a serious threat to the security and safety of the Union that immediate intervention is required, the customs authorities shall notify the person who lodged the entry summary declaration and, where different, the carrier, provided that the carrier is connected to the customs system, that the goods are not to be loaded. That notification shall be made immediately after the detection of the relevant risk and, in case of containerised maritime traffic as referred to in point (a) of Article DA-IV-1-02, within 24 hours of the receipt of the entry summary declaration.

5. Where a risk is identified, in cases where a vessel or aircraft is to call at more than one port or airport in the customs territory of the Union, the customs office of the first port or airport of entry shall:

- (a) take prohibitive action in the case of consignments identified as posing a threat of such a serious nature that immediate intervention is required;
- (b) in any case, pass on the results of the risk analysis and the entry summary declaration data concerned to the subsequent ports or airports indicated in the entry summary declaration.

6. Where goods not covered by an entry summary declaration in accordance with Article DA-IV-1-01 (c) to (j), (l) to (r) and (t) are brought into the customs territory of the Union, risk analysis shall be carried out upon the presentation of the goods, where available on the basis of the temporary storage declaration or the customs declaration covering those goods.

7. Further risk analysis shall be carried out where the particulars of the entry summary declaration have been amended. In such a case the time limit as laid down in paragraph 1 shall not apply.

#### *Article IA-IV-1-05 (410-06-IA)*

### **Amendment of 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 129(1)	Article 132(d)	Article 183(8)	-	IA

The customs authorities shall notify immediately the person who lodged amendments to the particulars of the entry summary declaration that the amendments were registered.

Where the amendments to the particulars of the entry summary declaration are lodged by a person referred to in the second subparagraph of Article 127 (4) of the Code or Article DA-IV-1-08 (410-XXX-DA), the customs authorities shall also notify the carrier, provided that the carrier has requested from the customs authorities to send such notifications and is connected to the customs office of first entry.



## CHAPTER 2

### *Arrival of goods*

#### SECTION 1

##### ENTRY OF GOODS INTO THE CUSTOMS TERRITORY OF THE UNION

###### *Article IA-IV-2-01 (421-02-IA)*

###### **Diversion of a vessel or aircraft**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 133	Article 138(a)	Article 183d	Annex B	IA

1. Where an active means of transport entering the customs territory of the Union is to arrive first at a customs office located in a Member State that was not declared in the entry summary declaration, the operator of that means of transport shall inform the declared customs office of first entry of that diversion.  
  
The first subparagraph shall not apply where goods have been brought into the customs territory of the Union under a transit procedure in accordance with Article 141 of the Code.
2. The declared customs office of first entry shall immediately notify the actual customs office of first entry of the diversion. It shall ensure the availability of the particulars of the entry summary declaration data concerned and of the results of the security and safety risk analysis.

#### SECTION 2

##### PRESENTATION, UNLOADING AND EXAMINATION OF GOODS

###### *Article IA-IV-2-01A (422-01-DA)*

###### **Presentation of goods to customs**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 139	Article 143			IA

Customs authorities may accept that port or airport systems or other available methods of information be used for the presentation of goods to customs referred to in Article 139 of the Code.

## SECTION 3

### TEMPORARY STORAGE OF GOODS

*Article IA-IV-2-02 (710-07-IA [comes from Article 710-07 MCCIP])*

#### **Consultation procedure between customs authorities**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 24	Article 26(b)	Article 500		IA

1. The consultation procedure referred to in Article IA-I-2-13 (124-2-07-IA) shall apply to authorisations for the operation of temporary storage facilities involving more than one Member State, under the conditions set out in paragraph 2 to 5, unless the decision-taking customs authority is of the opinion that the conditions for granting such an authorisation are not fulfilled.

2. The competent customs authority shall communicate to the other customs authorities concerned the application and the draft authorisation at the latest 30 days after the date of acceptance of the application.

3. No authorisation involving more than one Member State shall be issued without the prior agreement of the customs authorities concerned on the draft authorisation.

4. The other customs authorities concerned shall communicate objections, if any, or their agreement within 30 days after the date on which the draft authorisation was communicated. Objections must be duly justified. The reference to additional administrative costs shall not be considered as a due justification.

Where objections are communicated within that period and no agreement is reached within 60 days after the date on which the draft authorisation was communicated, the authorisation shall not be granted to the extent to which objections were raised.

5. If the other customs authorities concerned did not communicate objections within 30 days after the date on which the draft authorisation was communicated, their agreement shall be deemed to be given.

*Article IA-IV-2-03 (710-08-IA [comes from Article 710-08 MCCIP])*

#### **Simplifications concerning the consultation procedure**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 24	Article 26(b)	Article 501		IA

1. The prior agreement in accordance with Article IA-IV-2-02(3) (710-07(3)-IA) shall be replaced by simple notification in any of the following cases where:

- (a) an authorisation involving more than one Member State is

- (i) renewed;
- (ii) subject to minor amendments;
- (iii) annulled;
- (iv) suspended;
- (v) revoked;

(b) two or more Member States have agreed thereto.

2. Neither prior agreement nor notification shall be needed where two or more Member States have agreed thereto.

3. Where Member States have agreed to use the simplifications in accordance with paragraphs 1(b) or 2, the Commission shall be notified accordingly by the concerned Member States.

#### *Article IA-IV-2-04 (425-01-IA)*

#### **Temporary storage declaration**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 145	Articles 152(a), 143	Article 186		IA

Goods shall not be removed from the place of their presentation before the temporary storage declaration has been lodged or the goods have been placed under a customs procedure or re-exported.

#### *Article IA-IV-2-05*

#### **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)	Article 152(d)			IA

2. Before the goods are moved in accordance with Article 148(5) of the Code, the supervising customs office shall be informed of the intended movement in the manner stipulated in the authorisation.

2. Where the movement takes place between temporary storage facilities situated in places under the responsibility of different customs authorities, upon the arrival of the goods at the premises of destination the person responsible for those premises shall notify the arrival of the goods to the customs authorities responsible for that place.

Where such a movement takes place the goods shall remain under the responsibility of the holder of the authorisation for the temporary storage facilities at the place of departure until such time when they are entered in the records of the holder of the authorisation for the

temporary storage facilities at the place of destination except where otherwise specified in the authorisation.

## 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*

*NB. Provisions on PoU status concerning the IT- application and the e-manifest to be developed*

#### SECTION 1

##### GENERAL PROVISIONS

##### *Article IA-V-1-01 (511-02-IA)*

##### **Conditions for establishing customs status of Union goods**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 153(2)	Articles 157	Article 314	-	IA

Where goods are deemed to be non-Union goods in accordance with Article DA-V-1-01(2) (511-01(2)-DA), their customs status of Union goods may be established in accordance with Article IA-V-1-08(1) (513-01(1)-IA) provided that one of the following conditions is met:

- (a) they have been brought from another Member State without crossing a territory outside the customs territory of the Union on the way;
- (b) they have been brought from another Member State through a territory outside the customs territory of the Union, and are carried under cover of a single transport document;
- (c) they have been transhipped outside the customs territory of the Union on a means of transport other than that onto which they were initially loaded and a new transport document has been issued, provided that the new document is accompanied by a copy of the original single transport document.

##### *Article IA-V-1-02 (511-03-IA)*

##### **Administrative assistance**

(Note: this Article could be moved to the general provisions as it may be given wider application)

<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 157	Article 314a	-	IA

The customs authorities shall assist one another in checking the authenticity and accuracy of the proofs referred to in Article IA-V-1-08 (513-01-IA) and in verifying that the data, documents and procedures used in accordance with the provisions of this Title to prove the customs status of Union goods have been correctly applied.

Verification of the proofs of customs status of Union goods referred in Article IA-V-1-08 (513-01-IA) shall be carried out at random and whenever reasonable doubt has arisen as to the authenticity of the proof or the accuracy of the information it contains.

## SECTION 2

### REGULAR SHIPPING SERVICE

#### *Article IA-V-1-03 (512-01-IA)*

#### **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	Article 25(b)	Article 313b	-	IA

The decision-taking customs authority shall, having examined whether the conditions defined in Article DA-V-1-02(2) (512-01(2)-DA) for the authorisation are met, consult the customs authorities of the Member States concerned by the shipping service as well as of Member States which could potentially be concerned for which the applicant declares that he has plans for future services.

The time-limit for the consultation under Article IA-I-2-13 (124-2-07-IA) shall be fixed at 15 days from receipt of such notification: the consulted customs authorities shall inform the decision-taking customs authority in case the condition of paragraph 2(a) of Article DA-V-1-02(2) (512-01-DA) is not met.

#### *Article IA-V-1-04 (512-02-IA)*

#### **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 22	Article 25(b)	Article 313b	-	IA

By way of derogation from paragraph 1 of Article IA-I-2-09 (124-2-02-IA), the information communicated in accordance with paragraph 1 of Article DA-V-1-03 (512-02-DA) shall be registered by making it available through the system referred to in Article 6(1) of the Code within one working day from the day on which the decision-taking customs authority has been informed. It shall be accessible to the customs authorities operating in ports located in the customs territory of the Union.

*Article IA-V-1-05 (512-04-IA)*

**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	Article 157	Article 313b	-	IA

Where a vessel registered to a regular shipping service is forced by circumstances beyond its control to tranship at sea or temporarily put into a port that is not part of the regular shipping service, including ports outside the customs territory of the Union or a free zone of a port in the customs territory of the Union, the shipping company shall without delay inform the customs authorities of the subsequent Union ports of call, including those along the vessel's scheduled route.

*Article IA-V-1-06 (512-05-IA)*

**Verification and administrative assistance**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 132(2)	Article 133a	Article 313a	-	IA

1. The customs authorities may require proof from the shipping company that the provisions of Articles DA-V-1-02 to DA-V-1-05 (512-01-DA to 512-03-DA) and of Article IA-V-1-05 (512-04-IA) have been observed.
2. Where a customs authority establishes that the provisions referred to in paragraph 1 have not been observed by the shipping company, the authority shall immediately inform the customs authorities of other Member States concerned by the regular shipping service, using the system referred to in Article 6(1) of the Code. Those authorities shall take the measures required.

*Article IA-V-1-07 (512-06-IA)*

**Consultation in case of revocation or amendments of the authorisation**

<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 22	Article 25(b)	Article 313b	-	IA
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1. Where an authorisation is revoked by the decision-taking customs authority or at the request of the shipping company, the decision-taking customs authority shall notify the revocation to the consulted customs authorities.
2. The procedure provided for in Article IA-V-1-03 (512-01-IA) shall apply to amendments of the authorisation where such amendments are to cover Member States that were not previously concerned by the authorisation.

### SECTION 3

#### PROOF OF CUSTOMS STATUS OF UNION GOODS

##### SUBSECTION 1

##### GENERAL PROVISIONS

##### *Article IA-V-1-08 (513-01-IA)*

##### **Means 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>
Articles 153(2)	Articles 157	Articles 314, 314c	-	IA

1. Proof that the goods have customs status of Union goods may be established solely by one of the following means:
  - (a) the transit declaration data of goods placed under internal transit. In that case Article IA-V-1-01 (511-02-IA) does not apply;
  - (b) the proof provided for in Articles DA-V-1-06 (513-02-DA) and IA-V-1-10 (513-02-IA), DA-V-1-08 (513-06-DA) and IA-V-1-13 (513-06-IA), Article IA-V-1-14 (513-07-IA), Article IA-V-1-12 (513-05-IA), Articles DA-V-1-09 (513-12-DA) and IA-V-1-18 (513-12-IA), Articles DA-V-1-12 (513-18-DA), DA-V-1-13 (513-18a-DA), IA-V-1-24 (513-18a-IA), DA-V-1-14 (513-18b-DA), IA-V-1-25 (513-18b-IA) and IA-V-1-26 (513-18c-IA);
  - (c) the electronic manifests referred to in Article DA-V-1-07 (513-0X-DA) in the case of authorised issuers pursuant to Article DA-V-1-09 (513-12-DA);
  - (d) in accordance with the rules laid down in Articles IA-V-1-15 to IA-V-1-17 (513-08-IA to 513-11-IA);
  - (e) by the excise declaration data referred to in Directive No 2008/118/EC;
  - (f) by the label provided for in Article 721-22-IA.

<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 6(2)	Article 8(1)(a)			IA

2. Where the proof referred to in paragraph 1 is used for Union goods with packaging not having customs status of Union goods, the proof certifying the customs status of Union goods shall include the following phrase:

'N packaging – [code 98200]'

3. Subject to the conditions for issuing the proof being fulfilled, the proof referred to in Articles DA-V-1-06 (513-02-DA) and IA-V-1-10 (513-02-IA), Articles DA-V-1-08 (513-06-DA) and IA-V-1-13 (513-06-IA), Article IA-V-1-14 (513-07-IA), Article IA-V-1-12 (513-05-IA), and in Articles DA-V-1-09 (513-12-DA) and IA-V-1-18 (513-12-IA) may be issued retrospectively. Where this is the case, it shall include the following phrase:

- Issued retrospectively – [code 98201]

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 153(2)	Articles 157	Articles 314, 314c	-	IA

4. The means referred to in paragraph 1 shall not be used in respect of goods for which a customs declaration placing the goods under the export or outward processing procedure has been lodged.

#### *Article IA-V-1-09 (513-01a-IA)*

#### **Administrative assistance**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 153(2) & 155	Articles 157	Article 314a	-	IA

1. The customs authorities shall assist one another in the following:
  - (a) checking the authenticity and accuracy of the proofs referred to in Article IA-V-1-08 (513-01-IA);
  - (b) verifying that the data, documents and procedures used in accordance with the provisions of this Title to prove the customs status of Union goods have been correctly applied.

2. Verification of the proofs of customs status of Union goods referred to in Article IA-V-1-08 (513-01-IA) shall be carried out at random and whenever reasonable doubt has arisen as to the authenticity or the accuracy of the proofs referred to in Article IA-V-1-08 (513-01-IA).

*Article IA-V-1-10 (513-02-IA)*

**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 8(1)(a)			IA

1. The proof for which endorsement is requested shall contain the particulars set out in Annex 52-01-IA.

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 153(2) & 155	Article 157	Articles 315-317		IA

2. The competent customs office shall endorse the proof. Endorsement shall be effected by communicating the Master Reference Number (MRN) of the proof to the person concerned.

3. Endorsement of the proof by the competent customs office is not required provided that the following conditions are met:

- (a) the total value of the Union goods covered by the proof does not exceed EUR 10 000;
- (b) the proof contains the particulars referred to in Annex 52-01-IA;
- (c) the proof includes the particulars of the competent customs office;
- (d) the proof relates exclusively to 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 8(1)(a)			IA

4. The appropriate code for a proof of customs status of Union goods shall be 'T2L', and, for Union goods consigned to, from or between special fiscal territories, 'T2LF'.

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 153(2) & 155	Article 157	Articles 315-317		IA

5. On request, the person concerned shall be given a status registration document by the competent customs office or it shall be sent to him and printed out from his computer system.

The status registration document shall correspond to the specimen in Annex [new].

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 153(2) & 155	Article 157	Articles 315-317		IA

6. The proof shall be presented by indicating the Master Reference Number of the proof in the form of the bar code, electronic means, or other transaction means as allowed by the customs authority or a status registration document.

*Article IA-V-1-11 (513-0X-IA)*

**Content and use of electronic manifest for proof of status.**

1. The electronic manifest shall be used in accordance with the conditions set out below. It shall contain the data laid down in Annex ???.
2. Proof of the Union status of goods shall be furnished by an authorised issuer pursuant to Article DA-V-1-09 (513-12-DA) by providing the appropriate status on the electronic manifest.

*Article IA-V-1-12 (513-05-IA)*

**Proof of customs status of Union goods for travellers**

<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 157	none	Annex 52-02, Annex new	IA

1. The competent customs office shall give the traveller a status registration document to be presented to the customs office where the goods are to be presented.

<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 157	none	Annex 52-02, Annex new	IA

2. When the traveller has no access to the customs' computerised system he shall submit a request made in writing on a form corresponding to the specimen set out in Annex 52-02-IA. Points 2 to 5.3 of Annex (new – written proof of customs status of Union goods) shall apply.

*Article IA-V-1-13 (513-06-IA)*

**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(2)	Article 8(1)(a)			IA
Article 153(2)	Articles 157	Article 319	-	IA

1. The appropriate code referred to in Article DA-V-1-08 (531-06-DA) shall be 'T2L' or 'T2LF'. The declarant may include one of these codes, as appropriate, in the TIR or ATA carnet data for the description of goods and in the TIR carnet or the ATA carnet in the space reserved for the description of goods, together with his signature, on all the relevant vouchers of the carnet used before presenting it to the office of departure for authentication.
2. On all the vouchers in the TIR carnet or the ATA carnet where it has been entered, the code 'T2L' or 'T2LF', as appropriate, shall be authenticated with the stamp of the office of departure accompanied by the signature of the competent official.
3. When the TIR carnet or the ATA carnet cover both Union goods and non-Union goods, those two categories of goods shall be shown separately, and the code 'T2L' or 'T2LF', as appropriate, shall be entered in the description of goods in such a way that it clearly relates only to the Union goods.

*Article IA-V-1-14 (513-07-IA)*

**Proof of customs status of Union goods in Form 302**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 157(2)	Articles 157	None	-	IA
Article 6(2)	Article 8(1)(a)			IA

1. Where goods are transported under cover of Form 302 or Form 302 data, the declarant may, with a view to proving the customs status of Union goods, include the code 'T2L' or 'T2LF', as appropriate, in the Form 302 or the Form 302 data for the description of goods.
2. Where the Form 302 or Form 302 data cover both Union goods and non-Union goods, those two categories of goods shall be shown separately, and the code 'T2L' or 'T2LF', as appropriate, shall be entered in the description of goods in such a way that it clearly relates only to the Union goods.

*Article IA-V-1-15 (513-08-IA)*

**Proof of customs status of Union goods of motorized road vehicles**

<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 157	Article 322	-	IA

1. Motorised road vehicles registered in a Member State shall be considered to have customs status of Union goods where they are accompanied by their registration plates and documents and the registration particulars shown on the said plates and documents unambiguously indicate their customs status of Union goods.

2. In other cases than those referred to in paragraph 1, proof of customs status of Union goods is provided in accordance with Articles DA-V-1-06 (513-02-DA) and IA-V-1-10 (513-02-IA), Articles DA-V-1-08 (513-06-DA) and IA-V-1-13 (513-06-IA), Article IA-V-1-12 (513-05-IA) or Article IA-V-1-14 (513-07-IA).

*Article IA-V-1-16 (513-10-IA)*

**Proof of customs status of Union goods of packaging**

<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 157a	Article 322	-	IA

1. Packaging used for the transport of goods which can be identified as belonging to a person established in the customs territory of the Union shall be considered to have customs status of Union goods where it is declared as Union goods and there is no doubt as to the veracity of the declaration.

2. In cases other than those referred to in paragraph 1, proof of customs status of Union goods shall be provided in accordance with Articles DA-V-1-06 (513-02-DA) and IA-V-1-10 (513-02-IA), Articles DA-V-1-08 (513-06-DA) and IA-V-1-13 (513-06-IA), Article IA-V-1-12 (513-05-IA) or Article IA-V-1-14 (513-07-IA).

3. For the purposes of paragraphs 1 and 2, packaging means receptacles, packings, pallets and other similar equipment, excluding containers.

*Article IA-V-1-17 (513-11-IA)*

**Proof of customs status of Union goods of passenger-accompanied baggage**

<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 157	Article 323	-	IA

1. Goods in passenger-accompanied baggage which are not intended for commercial use shall be considered to have customs status of Union goods where they are declared as Union goods and there is no doubt as to the veracity of the declaration.

2. In cases other than those referred to in paragraph 1, proof of customs status of Union goods shall be provided in accordance with Articles DA-V-1-06 (513-02-DA), IA-V-1-10 (513-02-IA), IA-V-1-12 (513-05-IA), DA-V-1-08 (513-06-DA), IA-V-1-13 (513-06-IA) and IA-V-1-14 (513-07-IA).

## SUBSECTION 2

### PROOF OF CUSTOMS STATUS OF UNION GOODS PROVIDED BY AN AUTHORISED ISSUER

#### *Article IA-V-1-18 (513-12-IA)*

##### **Authorised issuer**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 153(2) & 155	Articles 157	Article 324a	Annex X	IA

1. The authorised issuer shall transmit the proof of customs status of Union goods either to the customs office where the goods are to be presented using the transaction means allowed by that customs office or to the customs office specified in the authorisation for the purpose of registration.

2. When the authorised issuer transmits the proof to the customs office specified in the authorisation for the purpose of registration that customs office shall communicate the Master Reference Number (MRN) to the authorised issuer to confirm the registration of the proof of customs status of Union goods.

3. The proof registered in accordance with paragraph 2 shall be presented by indicating the Master Reference Number of the proof in the form of the bar code, electronic means, or other transaction means as allowed by the customs authority or a status registration document.

#### *Article IA-V-1-19 (513-13-IA)*

##### **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)	Article 8(1)(a)	Article 324b, 324c	Annex 52-01	IA

The authorisation shall provide that the proof of customs status of Union goods must contain the following in addition to the corresponding particulars set out in Annex 52-01-IA:

- (a) the name of the competent customs office;
- (b) the date of issue of the proof;
- (c) the period of validity if that period exceeds 90 days;

(d) the authorisation number of the authorised issuer;

(e) a registration number of the proof;

(f) the mention:

'Authorised issuer - [code 98202]'.

### SUBSECTION 3

#### SPECIFIC PROVISIONS CONCERNING PRODUCTS OF SEA-FISHING AND OTHER PRODUCTS TAKEN FROM THE SEA BY BOATS

##### *Article IA-V-1-20 (513-16-IA)*

#### Scope

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 153(2)	Articles 157	Article 325	-	IA
Article 6(2)	Article 8(1)(a)			IA

1. The following products and goods shall be considered to have the customs status of Union goods:

- (a) products of sea-fishing caught by a Union fishing vessel, in waters other than the territorial waters of a third country;
- (b) goods obtained from the products referred to in point (a) on board that vessel or a Union factory ship, in the production of which other products having customs status of Union goods may have been used.

2. Paragraph 1 shall apply whether or not the products or goods referred to in paragraph 1 are presented in packaging having customs status of Union goods.

##### *Article IA-V-1-21 (513-16a-IA)*

#### Waiver

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 130(2)	Articles 133a	Article 325	-	IA

The customs authorities which are responsible for the Union port where products and/or goods are landed from the Union fishing vessel which caught the products and, where applicable, processed them may waive the requirement of a proof provided for in Article DA-V-1-10(1) (513-16(1)-DA) in either of the following cases:

- (a) there is no doubt about the origin of those products and/or goods;

(b) the master of the vessel has submitted the necessary landing declaration as required by Article 8 (1) of Council Regulation (EEC) No 2847/93 of 12 October 1993 establishing a control system applicable to the common fisheries policy.

*Article IA-V-1-22 (513-17-IA)*

**Provision of proof**

<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 157	Article 326	-	IA

1. The appropriate code referred to in Article DA-V-1-10(1) (513-16(1)-DA) shall be 'T2M'.
2. After provision of the proof referred to in Article DA-V-1-10 (513-16-DA), that proof may no longer be used as proof of the customs status of Union goods of the products and goods to which it refers.

*Article IA-V-1-23 (513-18-IA)*

**Logbook**

<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)	Article 157	Article	Annex new	IA

1. The proof of customs status of Union goods referred to in Article DA-V-1-11(1) (513-16(1)-DA) shall be provided by means of the logbook and transshipment data transmitted by electronic means in accordance with Commission Regulation (EC) No 1077/2008 of 3 November laying down detailed rules for the implementation of Council Regulation (EC) No 1966/2006 on electronic recording and reporting of fishing activities and on means of remote sensing and repealing Regulation (EC) No 1566/2007<sup>2</sup>.

<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 8(1)(a)			IA

2. The appropriate code referred to in point (a) of Article DA-V-1-12 (513-18-DA) shall be 'T2M'.

*Article IA-V-1-24 (513-18a-IA)*

**Transshipment**



<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 130(2)	Article 133a	Article	Annex new	IA

In case of transshipment, the receiving vessel shall present either a proof of customs status of Union goods provided for in Article DA-V-1-10(1) (513-16(1)-DA) or the logbook or any other means provided for in Article IA-V-1-26 (513-18c-IA), as appropriate.

*Article IA-V-1-25 (513-18b-IA)*

**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 153(2)	Article 157	Article	Annex new	IA

Where, before being shipped to the customs territory of the Union, the products or goods have been brought into a third country, a certification by the customs authority of that country shall be presented for the products and goods on their entry into the customs territory of the Union.

*Article IA-V-1-26 (513-18c-IA)*

**Vessels other than Union factory ships and Union fishing vessels**

<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)	Article 157	Article 325	Annex new	IA

Proof of the customs status of Union goods must be provided by means of the logbook or any other means which establishes the said status for:

- (a) the products of sea-fishing and other products taken or caught in waters other than the territorial waters of a third country by vessels, other than Union factory ships and Union fishing vessels, flying the flag of a Member State and listed or registered in a part of a Member State's territory forming part of the customs territory of the Union;
- (b) the sea-fishing products and other products taken or caught in the territorial waters within the customs territory of the Union by vessels of a non-member country.

## CHAPTER 2

### *Placing goods under a customs procedure*

#### SECTION 1

#### GENERAL PROVISIONS

##### SUBSECTION 1

#### ELECTRONIC INFORMATION AND COMMUNICATION SYSTEMS

##### *Article IA-V-2-00 ( XXX)*

##### **Electronic systems**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 16	Article 17		Annex B	IA

With reference to Article 16(1) of the Code, electronic and communication systems as defined by the Commission and Member States in agreement with each other shall be used for the processing and exchange of information relating to the placing of goods under a customs procedure. Where such a system is deployed and maintained within a single Member State, such Member State shall ensure the alignment with the common requirements in order to provide for the functioning of the European Information Systems..

##### SUBSECTION 2

#### CUSTOMS DECLARATIONS LODGED USING MEANS OTHER THAN ELECTRONIC DATA-PROCESSING TECHNIQUES

##### *Article IA-V-2-01 (522-4-01-IA)*

##### **ATA/CPD carnet**

<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 161(b)	Article 229	-	IA

Where goods referred to in Article DA-V-2-03 (522-4-02-DA) are covered by an ATA/CPD carnet, that document shall be presented at the moment of the oral declaration.

*Article IA-V-2-02 (522-5-01-IA)*

**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>
Articles 172 & 188	Articles 176(b) & 193	Articles 237(1), (3)	-	IA

1. The customs declaration for items of correspondence referred to in Article DA-V-2-08 (522-5-01-DA) shall be considered to have been accepted and release granted:

- (a) in the case of release for free circulation, when they are delivered to the consignee by a postal operator;
- (b) in the case of export, when they are accepted by a postal operator; at that time the items of correspondence shall be also deemed to be released for exit.

2. Where it has not been possible to deliver items of correspondence to the consignee through no fault of the postal operator, the corresponding customs declaration shall be deemed not to have been lodged.

Undelivered items of correspondence shall be deemed to be in temporary storage until they are destroyed, re-exported or otherwise disposed in accordance with the rules of the Universal Postal Union Convention and the customs legislation.

*Article IA-V-2-03 (522-5-02-IA)*

**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>
Articles 172 & 188	Articles 176(b) & 193	Articles 237(1), (3)	-	IA

Without prejudice to Article 46 of the Code, for postal consignments referred to in Article DA-V-2-09 (522-5-02-DA(1)), the customs declaration shall be deemed to have been accepted and release granted:

- (a) in the case of release for free circulation, when the postal consignment is delivered by or for the postal operator to the consignee;
- (b) in the case of export, when the postal consignment is accepted by a postal operator.

In the case of transit, the provisions of Articles IA-VII-2-20 and DA-VII-2-21 (721-21-IA and 721-22-IA) shall apply.

*Article IA-V-2-04 (522-5-03-IA)*

### SUBSECTION 3

#### COMPETENT CUSTOMS OFFICE

*Article IA-V-2-05 (521-1-01-IA)*

#### **Competent customs office for lodging 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>
Article 159(3)	Article 161(a)	Articles 201, 789, 790, 791, 794 (Article 161(5) CC)	-	IA

1. The supervising customs office referred to in point (c) of the second subparagraph of Article 182(3) of the Code shall be the competent customs office for placing goods under a customs procedure where entry in the declarant's records is made in accordance with Article 182 (3) of the Code.

2. The competent customs office for placing the goods under the export procedure shall be the customs office responsible for the place where the exporter is established or where the goods are packed or loaded for export shipment.

However, the export declaration may also be lodged at one of the following customs offices:

- (a) the customs office of exit, where the goods do not exceed EUR 3000 in value per consignment and per declarant and are not subject to prohibitions or restrictions;
- (b) the customs office responsible for the place where the subcontractor is established, where sub-contracting is involved;
- (c) a different customs office in the Member State concerned which is competent for administrative reasons for the operation in question;
- (d) another customs office in duly justified circumstances.

## SECTION 2

### STANDARD CUSTOMS DECLARATIONS

#### SUBSECTION 1

##### GENERAL PROVISIONS

###### *Article IA-V-2-06 (522-1-01-IA)*

###### **Items 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 162	Article 165(a)	Article 198	-	IA

1. Where a customs declaration covers two or more items of goods, the particulars relating to each item shall be regarded as constituting a separate customs declaration.
2. Except where specific goods contained in a consignment require a separate customs treatment, goods contained in a consignment shall be regarded as constituting a single item where either of the following conditions is fulfilled:
  - (a) they are to be classified under a single tariff subheading;
  - (b) they are declared under a single tariff subheading in accordance with Article 177 of the Code.

###### *Article IA-V-2-07 (522-1-03-IA)*

###### **Language**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 162	Article 165(a)	Article 211	-	IA

The customs declaration shall be made in any language which is acceptable to the customs authorities. The customs authorities may require a partial or total translation of the supporting documents into such a language.

## SUBSECTION 2

### SUPPORTING DOCUMENTS

#### *Article IA-V-2-08 (610-01-IA)*

##### **Banana weighing certificate**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 163(1)	Article 165(b)	Articles 290c	ex Annexes 38b and 38c	IA

1. The authorised weigher referred to in Article DA-V-2-10 (610-02-DA) shall give the customs authorities advance notice of the weighing of a consignment of fresh bananas for the purpose of drawing up a banana weighing certificate, giving details of the type of packaging, the origin and the time and place of weighing.

2. The banana weighing certificate shall be provided to the customs authorities at the time of lodging of a declaration for release for free circulation of fresh bananas falling within CN code 0803 90 10 subject to import duty.

#### *Article IA-V-2-09 (522-2-04-IA)*

##### **Documents necessary for tariff quotas and tariff ceilings**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 163	Article 165(b)	Articles 256(2)-(3)	-	IA

A reduced rate of import duty, or a duty exemption, applicable to goods within a tariff quota or tariff ceiling shall only be granted if any documents, on which the granting of the reduced duty or duty exemption rate are conditional, is held by the declarant. Such documents may, however, be made available to the customs authorities after the expiry date of the period for which the reduced rate or exemption rate was set, within any time limit the customs authorities set in accordance with Article 15(1) of the Code.

## SECTION 3

### SIMPLIFIED CUSTOMS DECLARATIONS

#### *Article IA-V-2-10 (523-01-IA)*

##### **Management of tariff quota in simplified customs declarations**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 166	Article 169(a)	Articles 253		IA

1Where goods subject to a first-come first-served tariff quota are declared under a simplified declaration, a request for the application of such measure shall be processed only once this request has been communicated as agreed with the supervising customs office through a special notification or in the supplementary declaration.

*Article IA-V-2-11 (523-02-IA)*

**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 159(3)	Article 161(a)	Articles 253-289		IA

Where a simplified export declaration is lodged by a subcontractor in accordance with point (b) of the second subparagraph of Article IA-V-2-05(2) (521-1-01-IA(1) ), the supplementary declaration may be lodged at the customs office responsible for the place where the exporter is established, provided that customs office receives the information of the simplified declaration.

**SECTION 4**

**PROVISIONS APPLYING TO ALL CUSTOMS DECLARATIONS**

*Article IA-V-2-12 (524-02-IA)*

**Master Reference Number**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 172	Article 176(b)	-	Annex B	IA

After acceptance of the customs declaration the customs authorities shall provide to the person who lodged the customs declaration the Master Reference Number of that declaration.

## SECTION 5

### OTHER SIMPLIFICATIONS

#### SUBSECTION 1

##### GOODS FALLING UNDER DIFFERENT TARIFF SUB-HEADINGS

*Article IA-V-2-13 (525-1-01-IA)*

##### **Goods falling under different tariff subheadings declared under a single subheading**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 177(1)	Article 178	-	-	IA

For the purposes of Article 177(1) of the Code, where a consignment is made up of goods falling under tariff subheadings subject to ad-valorem and specific duties or only specific duties, the following shall apply:

(a) where all specific duties are linked with only one unit of measure, the declarant shall apply the highest specific duty to all of the goods in the consignment subject to specific duties. The highest specific duty so determined shall be considered the highest rate of import or export duty.

In cases where there are goods in the consignment subject to ad-valorem duties, the highest specific duty shall be converted into an ad-valorem duty for each good subject to it in order to determine the highest rate of import or export duty. The highest rate of duty so determined shall then be applied to the value of the whole consignment;

(b) where the specific duties are linked with different units of measure, the declarant shall apply the highest specific duty for each unit of measure to all of the goods in the consignment measured in that unit and subject to specific duties. Those highest specific duties shall be converted into ad-valorem duties for each type of good in order to determine the highest rate of import or export duty. The highest rate of duty so determined shall then be applied to the value of the whole consignment.

#### SUBSECTION 2

##### CENTRALISED CLEARANCE

*Article IA-V-2-14 (521-1-05-IA)*

##### **Consultation procedure between customs authorities**

UCC implemented	UCC empowering	Current IP provision	Annex	Adoption
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<b>provision</b>	<b>provision</b>			<b>procedure</b>
Article 22	Article 25(b)	Article 253h to m	Ex Annex 67	IA

1. The consultation procedure referred to in Article IA-I-2-13 (124-2-07-IA) shall apply to authorisations for centralised clearance referred to in Article 179 of the Code involving more than one Member State under the conditions set out in paragraphs 2 to 6, unless the decision-taking customs authority is of the opinion that the conditions for granting such an authorisation are not fulfilled.

2. At the latest 30 days after the date of acceptance of the application the decision-taking customs authority shall communicate to the other customs authorities concerned the application and the draft authorisation and, where appropriate, a control plan, elaborating the specific controls to be carried out by the different Member States involved once the authorisation is granted.

3. No authorisation involving more than one Member State shall be issued without the prior agreement of the customs authorities concerned on the draft authorisation.

4. The other customs authorities concerned shall communicate objections, if any, or their agreement within 30 days after the date on which the draft authorisation was communicated. Objections shall be duly justified. The reference to additional administrative costs shall not be considered as a due justification.

Where objections are communicated within that period and no agreement is reached within 60 days after the date on which the draft authorisation was communicated, the authorisation shall not be granted to the extent to which objections were raised.

5. If the other customs authorities concerned did not communicate objections within 30 days after the date on which the draft authorisation was communicated, their agreement shall be deemed to be given.

6. The consultation procedure laid down in paragraphs 1 to 6 shall apply in the context of the re-assessment of a decision.

*Article IA-V-2-15 (521-I-05a- IA)*

### **Monitoring**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 23(5)	Article 25(c)	Article 14w	-	IA

1. The customs authorities of the Member States shall without delay inform the decision-taking customs authority of any factors arising after the authorisation is granted which may influence its continuation or content.

2. All relevant information at the disposal of the decision-taking customs authority shall be made available to the customs authorities of the other Member States where the authorisation is used.

*Article IA-V-2-16 (521-1-06-IA)*

**Information exchange between customs authorities after the issuance of the 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	Article 25(b)	Articles 253h to m, 501	Ex-Annex 67	IA

1. The prior agreement in accordance with Article IA-V-2-14(3) (Article 521-1-05-IA) shall be replaced by a simple notification by the authorising Member State to the other customs authorities concerned in the following cases:

- (a) an authorisation involving more than one Member State is
  - (i) subject to minor amendments;
  - (ii) annulled;
  - (iii) suspended;
  - (iv) revoked;
- (b) two or more Member States have agreed thereto.

2. Where Member States have agreed to use the simplification in accordance with paragraph 1(b), the Commission shall be notified accordingly by the Member States concerned.

*Article IA-V-2-17 (521-2-02-IA)*

**Centralised clearance involving more than one Member State**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 179	Article 181(a)	Articles 253h – 253m	-	IA

1. Where the supervising customs office and the customs office of presentation are situated in two different Member States, paragraphs 2 and 3 shall apply.

2. Where goods subject to excise duties are to be released for free circulation or to be exported, the goods shall be placed under an excise duty suspension arrangement in the Member State where the customs office of presentation is situated.

3. Where goods are released for free circulation, the particulars of the complete customs declaration shall be made available to the customs authorities in the Member State where the value added tax is to be collected within the time-limit defined by this Member State.

*Article IA-V-2-18 (521-2-03-IA)*

**Exchange of information**

<b>UCC implemented</b>	<b>UCC empowering</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption</b>
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<b>provision</b>	<b>provision</b>			<b>procedure</b>
Articles 179(4)	Articles 181(a)	Articles 253h – 253m	Annex B	IA

1. Except where the second subparagraph of Article 182(3) of the Code applies, the declarant shall notify the supervising customs office that the goods have been presented at the customs office of presentation by any of the following:

- (a) a standard customs declaration;
- (b) a simplified customs declaration;
- (c) a notification as referred to in Article IA-V-2-20(b) (521-3-02-IA).

2. When the supervising customs office has accepted the customs declaration or received the notification referred to in paragraph 1(c), it shall transmit to the customs office of presentation the harmonised particulars of the standard customs declaration or of the simplified customs declaration or the notification and inform that customs office either:

- (a) that the goods may be released for the procedure concerned;
- (b) of any control required in accordance with Article 179(3)(c) of the Code.

3. In the case of paragraph 2(a), the customs office of presentation shall, within the time limit laid down in the authorisation, inform the supervising customs office where its own controls pertaining to goods brought into or taken out of the customs territory of the Union prevent such release.

4. In the case of paragraph 2(b), the customs office of presentation shall inform the supervising customs office of the results of the control required and, where applicable, of its own controls pertaining to goods brought into or taken out of the customs territory of the Union.

5. Where release is granted, the supervising customs office shall inform the declarant.

6. At export, the customs office of exit shall provide the proof of exit to the supervising customs office. The supervising customs office shall provide the proof of exit to the declarant.

7. The supervising customs office shall provide the particulars of the customs declaration to the Member State where the goods are imported at import and the Member State where the goods are exported at export. Those Member States are responsible for providing the relevant information to their respective national agencies in charge of national and Union trade statistics.

### SUBSECTION 3

#### ENTRY IN THE DECLARANT'S RECORDS

##### *Article IA-V-2-19 (523-XX-IA)*

#### **Control plan**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 23(5)	Article 25(c)	Articles 253b(4)		IA

The customs authorities shall set up a control plan for the supervision of the customs procedure operated under an authorisation referred to in Article 182(1) of the Code.

*Article IA-V-2-20 (521-3-02-IA)*

**Obligations of the holder of the 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 184	Articles 266, 267, 273, 274		IA

1. The holder of the authorisation shall:
  - (a) enter at least the particulars of a simplified customs declaration and any supporting documents in the records;
  - (b) where required, present the goods to customs and enter the place and the date of this notification in the records;
  - (c) on request of the supervising customs office, make available to that office the particulars of a simplified or complete customs declaration entered in the records or any supporting document;
  - (d) make available to the supervising customs office information on goods subject to restrictions and prohibitions;
  - (e) not use the authorisation with regard to customs declarations which constitute the application for a special procedure according to Article DA-VII-1-02 (710-02-DA);
  - (f) where the waiver from the obligation for goods to be presented referred to in Article 182(3) of the Code applies, provide the customs office of presentation with the information necessary to discharge the previous customs procedure or end temporary storage;
  - (g) send, periodically, the supplementary declaration to the supervising customs office within the time limit laid down in the authorisation.

*Article IA-V-2-21 (521-3-03-IA)*

**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 182	Article 184	Articles 266, 267, 273, 274, 284		IA

1. The supervising customs office shall notify the authorisation holder of the release of the goods.
2. Where the authorisation lays down a time limit for any control request the goods shall be deemed to have been released for the procedure at the expiry of that time limit , unless the

supervising customs office has indicated within that time limit its intention to perform a control.

*Article IA-V-2-22 (521-3-04-IA)*

**Tariff quota**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 182	Article 184	New General Articles 253(6)	Annex B	IA

Where goods subject to a first-come first-served tariff quota are entered in the records, the holder of the authorisation may request the application of such measure either as agreed with the supervising customs office through a special notification or in the periodic customs declaration.

*Article IA-V-2-23 (521-3-05-IA)*

**Entry in the declarant's records for the export procedure**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 182	Article 184	Articles 285, 285a(1a), 285b, 286, 287		IA

1. The authorisation for entry in the declarant's records may allow an economic operator to enter in his records immediately each export operation and to report to the supervising customs office the particulars of a supplementary declaration periodically without the particulars necessary for the exit summary declaration.
2. Entry of the goods in the declarant's record shall be deemed to be release of the goods for export.
3. Paragraph 1 shall apply in the following cases:
  - (a) where the goods are not subject to pre-departure deadlines and the provision of the particulars of an exit summary declaration;
  - (b) where an exit summary declaration is lodged at the customs office of exit;
  - (c) where the customs office of export is different from the customs office of exit, the customs authorities concerned have agreed to the use of such authorisation.

## SUBSECTION 4

### SELF-ASSESSMENT

#### *Article IA-V-2-24 (523-XX-IA)*

##### **Control plan**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 23(5)	Article 25(c)	Articles 253b(4)		IA

The customs authorities shall set up a control plan for the supervision of the customs procedure, formalities and controls operated under an authorisation referred to in Article 185(1) of the Code ensuring compliance of the holder of the authorisation with his obligations.

#### *Article IA-V-2-25 deleted*

#### *Article IA-V-2-26 (525-2-02-IAb )*

##### **Customs debt and other charges**

<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 187		-	IA

1. At the end of a period not exceeding 31 days, the holder of the authorisation shall determine the amount of duty and other charges payable for that period, in accordance with the rules laid down in the authorisation.
2. Within five days from the end of the aggregation period, the holder of the authorisation shall submit to the supervising customs office the amount determined in accordance with paragraph 1. The customs debt shall be deemed to be notified at the time of that submission.
3. The holder of the authorisation shall pay the amount referred to in paragraph 2 within the period prescribed.

#### *Article IA-V-2-27 (525-2-02-IAc)*

##### **Statistics**

<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 187		-	IA
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The holder of the authorisation shall provide in a timely manner statistical data to the competent authorities in accordance with [Article 4(2) of Regulation (EC) No 471/2009].

*Article IA-V-2-28 (525-2-new-IA)*

**Control of exit under self-assessment**

<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 187		-	IA

1. An economic operator authorised to carry out certain formalities or controls of the customs office of exit in accordance with Article DA-V-2-23a(1)(b) (525-2-01(1)(b)-DA) shall notify the customs authorities of export, as specified in the authorisation of the following:

- (a) the date of actual exit of goods;
- (b) all consignments that have not left the customs territory of the Union within 14 days of being taken into the authorisation holder's control.

2. The authorised economic operator shall:

- (a) immediately identify goods taken under the authorisation holder's control that are covered by these provisions;
- (b) notify the customs office at the place of exit of goods arriving there that are covered by the authorisation;
- (c) record the relevant details of the export or re-export declaration relating to the goods;
- (d) ensure that all goods that are identified as requiring control cannot exit the customs territory of the Union without the permission of the customs authorities.

## CHAPTER 3

### *Verification and release of goods*

#### SECTION 1

#### VERIFICATION

##### *Article IA-V-3-01 (531-01-IA)*

#### **Place and time of examination 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 189	Article 193	Article 239		IA

1. Where the competent customs office has decided to examine the goods, or take a sample thereof, the goods shall be examined in the places designated and during the hours appointed for that purpose by the customs authorities.
2. At the request of the declarant or the person presenting the goods, the competent customs office may authorise the examination of goods in places or during hours other than those referred to in paragraph 1.

##### *Article IA-V-3-02 (610-03-IA)*

#### **Weighing of fresh bananas**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 188	Article 193	Articles 290c	ex Annexes 38b and 38c	IA

Customs offices shall verify the net weight of fresh bananas, on the basis of risk analysis, by checking at least 5 % of the total number of banana weighing certificates presented each year, either by being present at the weighing of the representative samples of the bananas by the authorised weigher or by weighing those samples themselves, in accordance with the procedure laid down in [points 1, 2 and 3 of ex Annex 38b].

##### *Article IA-V-3-03 (531-02-IA)*

#### **Examination 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>
Articles 189 & 190	Article 193	Articles 240-241	-	IA

1. Where the customs authorities decide to examine the goods or part of the goods or to take samples, they shall inform the declarant or the person presenting the goods thereof.

2. After the information provided for in paragraph 1, customs authorities may proceed with the examination or taking samples of the goods.

3. Where the declarant or the person presenting the goods is not present or represented when the goods are examined or when samples are taken, or does not provide the assistance necessary for that purpose, the customs authorities may proceed with the examination or taking samples of the goods, at the risk and expense of the declarant or of the person presenting the goods.

If necessary, customs authorities may call on the services of an expert or any other person designated in accordance with national provisions in force in the Member State concerned in so far as no provisions exist in Union law.

An indication that the declarant or the person presenting the goods was absent or did not provide assistance shall be recorded by the customs authorities.

The findings made by the customs authorities during the examination shall have the same validity as if the examination had been carried out in the presence of the declarant or of the person presenting the goods.

4. Where it has not been possible, for reasons attributable to the declarant or the person presenting the goods, to undertake or continue examination of the goods or taking samples, Article 198 (1) of the Code shall apply.

*Article IA-V-3-04 (531-03-IA)*

**Taking of samples**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 189 & 190	Article 193	Articles 242, 243, 245	-	IA

1. Where customs authorities decide for the purposes of verification to take samples of goods, customs authorities shall take these samples. They may ask the declarant or the holder of the goods acting on behalf of the declarant to provide the assistance necessary for that purpose.

2. The taking of samples shall be carried out in accordance with the methods laid down in the provisions in force.

3. The quantities taken as samples should not exceed what is needed for analysis or more detailed examination, including possible subsequent analysis.

4. The quantities taken by the customs authorities as samples shall not be deducted from the quantity declared.

5. Where an export or outward processing declaration is concerned, the declarant shall be authorised, where circumstances permit, to replace the quantities of goods taken as samples by identical goods, in order to make up the consignment.

*Article IA-V-3-05 (531-04-IA)*

**Examination of samples**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 189 & 190	Article 193	none	-	IA

1. Examination of samples shall be carried out in accordance with the methods of analysis laid down in the Union legislation. Other methods may also be used provided they are comparable with the methods specified in the Union legislation. In cases of dispute, the results obtained by the method specified in the Union legislation shall be decisive.

2. Where the examination of samples leads to different results requiring different customs treatment, including classification under two different tariff subheadings, within the same or different samples, further samples shall be taken, where possible.

3. Where the results of the examination of the further samples confirm different results, the results taken together shall be deemed to apply to the whole consignment and the customs treatment of the goods shall be split in the proportion established through the samples. The same shall apply where it is not possible to take further samples.

*Article IA-V-3-06 (531-05-IA)*

**Return or disposal of samples taken**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 189 & 190	Article 193	Article 246	-	IA

1. The samples taken shall be returned to the declarant or the person presenting the goods at his request, except in the following cases:

- (a) where they are destroyed by the analysis or the examination;
- (b) where they need to be kept by the customs authorities for the purposes of either of the following:
  - (i) further examination;
  - (ii) appeal or court proceedings.

2. Where the declarant or the person presenting the goods does not ask for samples to be returned, the customs authorities shall dispose of them in accordance with Article 198 (1) of the Code. The customs authorities may require the declarant or the person presenting the goods to remove or accept any samples that remain.

*Article IA-V-3-07 (531-06-IA)*

**Results of the verification of the customs declaration and of the examination 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>
Articles 191	Article 193	Article 247	-	IA

1. Where the customs authorities verify the customs declaration or examine the goods, they shall record the object and the results of any such verification or examination. In the case of partial examination of the goods, particulars of the goods examined shall also be recorded.

The records shall include the date of the verification or examination and identify the official responsible.

2. The customs authorities shall inform the declarant or the person presenting the goods of the results of the verification or examination.

3. Where the results of the verification of the customs declaration or of the examination of the goods are not in accordance with the particulars given in the declaration, the customs authorities shall record the particulars to be taken into account for the purposes of the following:

- (a) calculating the amount of import or export duty and other charges on the goods in question;
- (b) calculating any refunds or other amounts or financial advantages provided for on export under the common agricultural policy;
- (c) applying the other provisions governing the customs procedure under which the goods are placed.

**SECTION 2**

**RELEASE**

*Article IA-V-3-08 (532-01-IA)*

**Release of the goods before the results of the verification of the customs declaration**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 191	Article 193	Article 248(1), (4)	-	IA

Where the customs authorities consider that the verification of the customs declaration may result in a higher amount of import or export duty or other charges to become payable than that resulting from the particulars of the customs declaration, the release of the goods shall be conditional upon the provision of a guarantee sufficient to cover the difference between the amount according to the particulars of the customs declaration and the amount which may finally be payable.

However, the declarant may request the immediate notification of the customs debt to which the goods may ultimately be liable instead of lodging this guarantee.

*Article IA-V-3-09 (532-02-IA)*

**Release of the goods after verification**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 191 & 194(1)	Article 193	Article 248(2), (3)		IA

1. Where, on the basis of the verification of the customs declaration, the customs authorities determine an amount of import or export duty different from the amount which results from the particulars in the declaration, Article 194 (1) of the Code shall apply as regards the amount thus assessed.

2. Where the customs authorities have doubts about whether or not a prohibition or restriction applies and this cannot be resolved until the results of the checks carried out by the customs authorities are available, the goods in question shall not be released.

*Article IA-V-3-10 (532-03-IA)*

**Communication of the release 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 188	Article 193	Article 249		IA

1. The customs authorities shall record the release of the goods for the procedure concerned and indicate at least the reference of the customs declaration and the date of release.

2. The customs authorities shall communicate the release to the declarant. They shall also communicate it to the person who presented the goods and the holder of the goods, provided that those persons are connected to the customs office or that they can be informed orally.

3. Paragraphs 1 and 2 shall not apply where the goods are deemed to have been released in accordance with the customs legislation.

*Article IA-V-3-11 (532-04-IA)*

**Unreleased goods**

<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 188	Article 193	Article 250		IA
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1. Where the customs authorities can not release the goods, they shall indicate the reasons and give the declarant or the person presenting the goods a reasonable time limit to regularise the situation of the goods.
2. In the case referred to in Article 198(1)(b) of the Code, the customs authorities may, at the risk and expense of the declarant or the person presenting the goods, transfer the goods in question to special premises under the customs authorities' supervision.

## CHAPTER 4

### *Disposal of goods*

#### *Article IA-V-4-01 (540-02-IA)*

### **Destruction 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 197	Article 200(a)	Second subparagraph of Article 842(2)	-	IA

The customs authorities shall specify the type and quantity of any waste or scrap resulting from the destruction in order to determine any customs duty and other charges applicable to them and to be used when they are placed under a customs procedure or re-exported.

#### *Article IA-V-4-02 (540-03-IA)*

### **Abandonment 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 199	Article 200(c)	Articles 252, 842		IA

1. When the owner of the goods or, where applicable, the holder of the procedure or the holder of the goods, requests abandonment to the State, the customs authorities may reject the request in the following cases:

- (a) when the goods cannot be put on the Union market;
- (b) when the goods are required to be destroyed in accordance with Union or national law;
- (c) when the goods cannot be sold within the customs territory of the Union;
- (d) when the cost of a sale is disproportionate to the value of the goods.

2. The customs authorities may consider that a request for the abandonment to the State has been made in accordance with Article 199 of the Code where the following conditions are fulfilled:

- (a) the customs authorities made a request for identification of the holder of the procedure or, where applicable, of the holder of the goods;
- (b) no abandonment to the State is requested within 90 days from the date when the request under point (a) is made public.

*Article IA-V-4-03 (540-04-IA)*

**Sale of goods and other measures taken by the customs authorities**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 198(1)	Article 200(b)	Article 867a(2)	-	IA

1. Customs authorities may sell goods abandoned to the State or confiscated only on the condition that the buyer immediately carries out the formalities to assign them to a customs procedure or to re-export them.
2. Where the sale is at a price inclusive of import duty and other charges, the sale shall be considered the equivalent to release for free circulation, and the customs authorities shall calculate the amount of duty and enter it in the accounts. That sale shall be conducted according to the procedures in force in the Member State concerned.
3. Where the customs authorities decide to deal with goods abandoned to the State, seized or confiscated otherwise than by sale, they shall immediately carry out the formalities to assign them to a customs procedure.

**TITLE VI**

**RELEASE FOR FREE CIRCULATION AND RELIEF FROM IMPORT  
DUTY**

**CHAPTER 1**

***Release for free circulation***

No IA foreseen



## CHAPTER 2

### *Relief from import duty*

#### SECTION 1

#### RETURNED GOODS

##### *Article IA-VI-2-01 (621-05-IA)*

#### **Information required**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 203(6)	Article 207	Articles 847-856	-	IA

1. The information establishing that the conditions for the relief have been fulfilled shall be provided to the customs office where the customs declaration for release for free circulation is lodged.

2. The information referred to in paragraph 1 may be provided in particular by any of the following means:

- (a) an access to the relevant particulars of the customs declaration or of the re-export declaration, on the basis of which the returned goods were originally exported or re-exported from the customs territory of the Union;
- (b) a print out, authenticated by the competent customs office, of that customs declaration or re-export declaration;
- (c) a document issued by the competent customs office, with the relevant particulars of that customs declaration or re-export declaration;
- (d) an information sheet INF3.

3. Paragraph 2 shall not apply to the international movement of packing materials, means of transport or certain goods admitted under specific customs arrangements where autonomous or conventional provisions lay down that customs documents are not required in these circumstances.

4. The customs office where the customs declaration for release for free circulation is lodged may require the person requesting the relief from import duty to provide any other information it considers necessary, to establish in particular that:

- (a) the goods are returned in the state in which they were exported, in accordance with Articles DA-VI-2-01 and DA-VI-2-02 (621-02-DA and 621-03-DA);
- (b) the conditions laid down in Article DA-VI-2-03 (621-04-DA) are fulfilled.

*Article IA-VI-2-02 (621-07-IA)*

**Issuing information sheet INF 3**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 203(6)	Article 207	Article 852	ex Annex 110	IA

1. The exporter may ask for an information sheet INF3 to be issued by the customs authorities for the purpose of identifying the goods.
2. Where it is expected that the exported goods will be returned to the customs territory of the Union through several customs offices other than the customs office of export, the exporter may ask for several information sheets INF 3 to be issued to cover the total quantity of the goods exported.
3. The exporter may ask the customs authorities which issued an information sheet INF 3 to replace it by several information sheets INF 3 covering the total quantity of goods included in the information sheet INF 3 initially issued.
4. The exporter may ask for an information sheet INF 3 to be issued in respect of a proportion only of the exported goods.

*Article IA-VI-2-03 (621-08-IA)*

**Communication between authorities**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 203(6)	Article 207	Article 856	ex Annex 110	IA

1. At the request of the customs authorities of the Member State of re-import, the customs authorities of the Member State of export shall communicate to the former all the information at their disposal to enable them to determine whether the goods meet the conditions necessary to benefit from the provisions of this section.
2. Information sheet INF 3 may be used for the request and the transmission of the information referred to in paragraph 1.

**SECTION 2**

**SEA-FISHING AND PRODUCTS TAKEN FROM THE SEA**

*Article IA-VI-2-04 (622-01-IA)*

**Exemption 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 208	Article 209	Article 856a	-	IA

For the purposes of granting the exemption from import duty laid down in Article 178(1) of the Code, Articles DA-V-1-11 to DA-V-1-14 and IA-V-1-20 to DA-V-1-26 (513-16 to 513-18c) shall apply.

## TITLE VII

### SPECIAL PROCEDURES

#### CHAPTER 1

##### *General provisions*

*Article IA-VII-1-01 (710-01-IA)*

##### Scope of the Chapter

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

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 IA-VII-1-02 (deleted)*

#### SECTION 2

##### TAKING A DECISION ON THE APPLICATION

*Article IA-VII-1-03 (710-05-IA)*

##### Examination of the economic conditions for inward processing

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 211(6)	Article 213	Article 502	ex Annex 73	IA

1. The competent customs authorities shall request the examination of the economic conditions before issuing authorisations for the use of the inward-processing procedure.

2. Where no examination of the economic conditions is required in the cases referred to in paragraph 3(b) of Article DA-VII-1-05, customs authorities shall establish in the authorisation for the inward processing that the amount of import duty shall be calculated in accordance with Article 86(3) of the Code unless the economic conditions are deemed to be

fulfilled in the cases set out in Article DA-VII-1-06(1) points (b) to (n) (710-05d(1)-DA (b) to (n) ) and Article DA-VII-1-07(1) (710-05e(1)-DA).

*Article IA-VII-1-04 (710-05c-IA)*

**Burden of proof**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 211(6)	Article 213	Article 502	ex Annex 73	IA

The burden of proof whether evidence exists that their essential interests are likely to be adversely affected before or after issuing an authorisation shall lie with the producers in the Union.

*Article IA-VII-1-05 (710-05f-IA)*

**Requesting an examination of the economic conditions**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 211(6)	Article 213	Article 502	ex Annex 73	IA

1. Where an examination of the economic conditions is required under Article 211(6) of the Code and Article DA-VII-1-05 (710-05), the examination shall take place at Union level.
2. The competent customs authority shall request the examination of the economic conditions by transmission of the file to the Commission.
3. Where, after issuing an authorisation, evidence becomes available that the essential interests of producers of the Union are likely to be adversely affected, paragraphs 1 and 2 shall apply.
4. An examination of the economic conditions at Union level may also take place at the initiative of the Commission.

*Article IA-VII-1-06 (710-05g-IA)*

**Committee's cConclusions on economic conditions**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 211(6)	Article 213	Article 502	ex Annex 73	IA

1. The consultation shall conclude whether the economic conditions are fulfilled or not.

2. The conclusions shall be taken into account by the customs authorities concerned and by any other customs authorities dealing with similar applications or authorisations.
3. Where the conclusions are that an application or an authorisation concerns a unique case, it shall specify that this case cannot be considered as a precedent to be used for similar applications or authorisations.

*Article IA-VII-1-07 (710-07-IA)*

**Consultation procedure between customs authorities**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 22	Article 25(b)	Article 500	ex Annex 67	IA

1. Articles IA-I-2-09 (124-2-02 [to be updated]) and IA-I-2-13 (124-2-07 [to be updated]) shall apply to authorisations involving more than one Member State under the following conditions set out in paragraphs 2 to 5, unless the decision-taking customs authority is of the opinion that the conditions for granting such an authorisation are not fulfilled.
2. The competent customs authority shall communicate to the other customs authorities concerned the application and the draft authorisation at the latest 30 days after the date of acceptance of the application.
3. No authorisation involving more than one Member State shall be issued without the prior agreement of the customs authorities concerned on the draft authorisation.
4. The other customs authorities concerned shall communicate objections, if any, or their agreement within 30 days after the date on which the draft authorisation was communicated. Objections must be duly justified. The reference to additional administrative costs shall not be considered as a duly justification.

Where objections are communicated within that period and no agreement is reached within 60 days after the date on which the draft authorisation was communicated, the authorisation shall not be granted to the extent to which objections were raised.

5. If the other customs authorities concerned did not communicate objections within 30 days after the date on which the draft authorisation was communicated, their agreement shall be deemed to be given.

*Article IA-VII-1-08 (710-08-IA)*

**Simplifications concerning the consultation procedure**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 22	Article 25(b)	Article 501	ex Annex 67	IA

1. The prior agreement in accordance with Article IA-VII-1-07(3) (Article 710-07(3)-IA) shall be replaced by simple notification in accordance with Annex 67 in any of the following cases where:

- (a) a authorisation involving more than one Member State is
  - (i) renewed;
  - (ii) subject to minor amendments;
  - (iii) annulled;
  - (iv) suspended;
  - (v) revoked; or

(b) two or more Member States have agreed thereto.

2. Neither prior agreement nor notification shall be needed where any of the following applies:

- (a) the only activity involving different Member States is the movement of goods or an operation where the customs office of placement and the customs office of discharge are not the same;
- (b) ATA or CPD carnets are used;
- (c) the authorisation for temporary admission is granted by accepting an oral declaration or a declaration by any other act in accordance with Articles DA-V-2-04 (522-4-03 [to be updated]) and DA-V-2-06 (522-4-05 [to be updated]) respectively;
- (d) the authorisation is amended in accordance with Article DA-VII-1-10;
- (e) two or more Member States have agreed thereto.

3. Where Member States have agreed to use the simplifications in accordance with paragraphs (1)(b) or (2)(e), the Commission shall be notified accordingly by the concerned Member States.

*Article IA-VII-1-09 (710-10-IA)*

**Form 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(2)	Article 8(1)(a)	Article 505	ex Annex 67	IA

1. The customs authorities shall grant the authorisation as referred to in Article 211(1) of the Code as follows:

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 22	Article 25(b)	Article 505	ex Annex 67	IA

- (a) for an application under Article DA-VII-1-02 (710-02 DA), by release of goods for the relevant customs procedure;
- (b) for an application for renewal or amendment by any appropriate means, where the authorisation concerns one member state.

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 27 & 28	Article 32	Article 505	ex Annex 67	IA

2. The customs authorities may notify the suspension, revocation or annulment of an authorisation issued in accordance with Article 211 of the Code by any appropriate means, where the authorisation concerns one member state.

*Article IA-VII-1-10 (710-16-IA)*

**Discharge of a procedure**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 215	Article 217	Article 520	-	IA

1. Where goods have been placed under two or more declarations for a special procedure by virtue of one authorisation, the placing or assignment of such goods or the products obtained therefrom under a subsequent customs procedure, or to their prescribed end-use, shall be considered to discharge the procedure for the goods in question placed under the earliest of the declarations (hereinafter referred to as “first in first out principle”).

Where a special procedure is discharged by goods leaving the customs territory of the Union or by destruction in accordance with Article 215(1) of the Code the first in first out principle shall also apply.

However, the holder of the procedure may request the discharge to be made in relation to specific goods placed under the procedure.

Application of the first in first out principle shall not lead to unjustified import duty advantages.

2. Where the goods under the special procedure are placed together with other goods, and there is total destruction or irretrievable loss, the customs authorities may accept evidence produced by the holder of the procedure indicating the actual quantity of goods under the procedure which was destroyed or lost.

Where the holder of the procedure cannot produce evidence acceptable to the customs authorities, the amount of goods which has been destroyed or lost shall be established by reference to the proportion of goods of the same type under the procedure at the time when the destruction or loss occurred.

*Article IA-VII-1-11 (710-17-IA)*

**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	Article 217	Articles 293(3)(d), 542,	Yes	IA

The customs authorities may require that goods remaining under the special procedure at the expiry of the period for discharge set in accordance with Article DA-VII-1-14 (710-17-DA) shall be placed under a subsequent customs procedure, be destroyed, have left the customs territory of the Union or be assigned to their prescribed end-use.

*Article IA-VII-1-12 (710-19a-IA)*

**Movement of goods to 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 219	Article 222(b)	Article 511	-	IA

1. Movement of goods to the customs office of exit with a view to discharging a special procedure other than end-use and outward processing by leaving the customs territory of the Union shall be carried out under cover of the re-export declaration. Such movement of goods under customs warehousing shall be authorised in accordance with Article DA-VII-1-17(4) (710-19(4)-DA).
2. Where goods are moved under outward processing from the customs office of placement to the customs office of exit, the provisions pertaining to the export procedure shall apply *mutatis mutandis*.
3. Where goods are moved under end-use to the customs office of exit, the provisions pertaining to the export procedure shall apply.

*Article IA-VII-1-13 (710-21a-IA)*

**Formalities for 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 225	Articles 541, 545	ex Annexes 73, 74	IA

1. Use of equivalent goods shall not be subject to the formalities for placing goods under a special procedure.
2. Equivalent goods may be stored together with other Union goods or non-Union goods. In such cases the customs authorities may establish specific methods of identifying the equivalent goods with a view to distinguishing them from other Union goods or non-Union goods.

Where it is impossible or would only be possible at disproportionate cost to identify at all times each type of goods, accounting segregation shall be carried out with regard to each type of goods, customs status and, where appropriate, origin 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 223	Article 225	Articles 541, 545	ex Annexes 73, 74	IA

3. In the case of end-use, the goods which are replaced by equivalent goods shall no longer be under customs supervision in any of the following cases:

- (a) the equivalent goods have been used for the purposes laid down for the application of the duty exemption or reduced rate of duty;
- (b) the equivalent goods are exported, destroyed or abandoned to the state;
- (c) the equivalent goods have been used for purposes other than those laid down for the application of the duty exemption or reduced duty rate if the applicable import duty has been paid.

*Article IA-VII-1-14 (710-21b-IA)*

**Status 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	Article 225	Articles 541, 545	ex Annexes 73, 74	IA

1. In case of customs warehousing and temporary admission the equivalent goods shall become non-Union goods and the goods which they are replacing shall become Union goods at the time of their release for the subsequent customs procedure discharging the procedure or at the time when the equivalent goods have left the customs territory of the Union.

2. In case of inward processing the equivalent goods and the processed products made therefrom shall become non-Union goods and the goods which they are replacing shall become Union goods at the time of their release for the subsequent customs procedure discharging the procedure or at the time when the processed products have left the customs territory of the Union.

However, where the goods which they are replacing are placed on the market before the procedure is discharged, they shall change their status at the time they are placed on the market. In exceptional cases, where the equivalent goods are expected not to be available at the time of placing on the market, the customs authorities may allow, at the request of the holder of the procedure, the equivalent goods to be available at a later time within a reasonable period to be determined by them.

3. In case of exportation of processed products obtained from equivalent goods under inward processing before the importation of the goods they are replacing, the equivalent goods and the processed products made therefrom shall become non-Union goods with

retroactive effect on their release for the export procedure if the goods to be imported are placed under that procedure.

In that situation, the goods to be imported shall become Union goods at the time of their placing under inward processing.

4. In case of prior import of processed products under outward processing the processed products obtained from equivalent goods shall not become Union goods and the goods which they are replacing shall not become non-Union goods at the time of their release for the outward processing procedure.

## CHAPTER 2

### *Transit*

#### SECTION 1

##### EXTERNAL AND INTERNAL TRANSIT

##### SUBSECTION 1

##### GENERAL PROVISIONS

##### *Article IA-VII-2-01 (721-02-IA)*

##### **Controls and formalities on re-entry**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(b), (c), (e), (f), 227(2)(b), (c), (e), (f)	Article 232, 236	Articles 452, 462(2)	-	IA

Where, in the course of movement of goods from one point in the customs territory of the Union to another, goods pass through a territory outside of the customs territory of the Union, the controls and formalities in accordance with the TIR Convention, the ATA Convention /Istanbul Convention, under cover of Form 302 or under the postal system shall be carried out at the points where the goods temporarily leave the customs territory of the Union and where they re-enter that territory.

##### SUBSECTION 2

##### MOVEMENT IN ACCORDANCE WITH THE TIR CONVENTION

##### *Article IA-VII-2-02 (721-03-IA)*

##### **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. The computerised transit system referred to in Article IA-VII-2-22a shall be used for these operations.

*Article IA-VII-2-03 (721-03a-IA)*

**Messages**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(b), 227(2)(b)	Article 232	Article 454	-	IA

In case of discrepancies between the particulars in the TIR carnet and the particulars in the system, the TIR carnet shall prevail.

*Article IA-VII-2-04 (721-05-IA)*

**Prescribed itinerary**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(b), 227(2)(b)	Article 232	Article 457b	Annexes 52-05, 52-06	IA

1. The customs office of departure or entry may prescribe an itinerary for TIR operations. At least the Member States to be transited shall be entered in the system, taking into account any details communicated by the TIR carnet holder.

2. The customs authorities of the Member State in which the consignment is located shall record the relevant details on the transit accompanying document corresponding to the specimen set out in Annex 52-05-IA or transit/security accompanying document corresponding to the specimen set out in Annex 52-06-IA and the TIR carnet counterfoil No 1 in either of the following cases:

- (a) the itinerary is changed on application by the TIR carnet holder;
- (b) the carrier has diverged from the prescribed itinerary in the case of *force majeure*.

The customs office of destination or exit shall enter the relevant information into the system.

3. In the case referred in paragraph 2(b) the carrier shall present the consignment, the transit accompanying document or transit/security accompanying document and the TIR carnet without delay to the nearest customs authorities.

*Article IA-VII-2-05 (721-06-IA)*

**Formalities at the customs office of departure or entry**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
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Articles 226(3)(b), 227(2)(b)	Article 232	Article 454	Annexes 52-01, 52-05, 52-06	IA
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1. The TIR carnet holder shall lodge the TIR carnet data at the customs office of departure or entry.
2. The customs office of departure or entry shall set a time limit within which the goods must be presented at the customs office of destination or exit, taking into account the following:
  - (a) the itinerary;
  - (b) the means of transport;
  - (c) transport legislation;
  - (d) other legislation;
  - (e) any details communicated by the TIR carnet holder.
3. The time-limit prescribed by the customs office of departure shall be binding on the customs authorities of the Member States whose territory is entered during a TIR operation and shall not be altered by those authorities.
4. On release of the goods for the TIR operation, the customs office of departure or entry shall print a transit accompanying document or a transit/security accompanying document which is kept with Voucher No 2 and shall transmit the data to the declared customs office of destination or exit using the "Anticipated Arrival Record" message.

*Article IA-VII-2-06 (721-07-IA)*

**Presentation at the customs office of destination or exit**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(b), 227(2)(b)	Article 232	none	-	IA

1. During the official opening hours, the following shall be presented at the customs office of destination or exit:
  - (a) the goods and the vehicle;
  - (b) the TIR carnet;
  - (c) the transit accompanying document or the transit/security accompanying document;
  - (d) any required information.

However, that customs office may, at the request and expense of the person concerned, allow the documents, the goods and the vehicle to be presented outside the official opening hours or to be presented in any other place.

2. A TIR operation may end at a customs office other than that declared in the transit declaration. That customs office shall then become the new customs office of destination or exit.

Where the new customs office is situated in a Member State other than the one originally designated, it shall request the "Anticipated Arrival Record" message from the customs office of departure or entry.

*Article IA-VII-2-07 (721-08-IA)*

**Formalities at the customs office of destination or exit**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(b), 227(2)(b)	Article 232	Article 455	-	IA

1. On the day the goods and documents are presented at the customs office of destination or exit, that customs office shall complete counterfoil No 2, retain Voucher No 2 and the transit accompanying document or the transit/security accompanying document and shall notify the customs office of departure or entry of the arrival of the goods, using the "Arrival Advice" message.

2. Where the TIR operation is terminated at another customs office than that declared initially, the new customs office of destination or exit shall notify the arrival to the customs office of departure or entry on the day the goods are presented at the new customs office of destination or exit, using the "Arrival Advice" message.

The customs office of departure or entry shall notify the arrival to the initially declared customs office of destination or exit using the "Forwarded Arrival Advice" message.

3. The customs office of destination or exit shall send the "Control Results" message to the customs office of departure or entry within the following time-limits:

- (a) at the latest on the third day following the day the goods are presented at the customs office of destination or exit;
- (b) where goods arrive at an authorised consignee as referred to in Article DA-VII-2-03 (721-11) at the latest on the sixth day following the day the goods have been delivered to the authorised consignee.

*Article IA-VII-2-08 (721-09-IA)*

**Initiating an enquiry procedure**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(b), 227(2)(b)	Article 232	Article 455a	-	IA

1. When the customs authority of the Member State of departure or entry have not received the "Arrival Advice" message by the time limit within which the goods shall be presented at the customs office of destination or exit, or have not received the "Control Results" message within six days after the "Arrival Advice" message has been received, that authority shall consider initiating the enquiry procedure in order to obtain the information needed to discharge the TIR operation.

Where it is not possible to obtain such information, the customs authority of the Member State of departure or entry shall do the following:

- (a) establish whether a customs debt has been incurred;
- (b) identify the debtor;
- (c) determine the customs authority responsible for notification of the customs debt in accordance with Article 102(1) of the Code.

2. The enquiry procedure shall be initiated within a period of seven days after the expiry of one of the time limits referred to in paragraph 1, except in exceptional cases defined by the Member States in agreement with each other. If, before expiry of that period, the customs authority receives information that the TIR operation has not been terminated, or suspect that to be the case, it shall initiate the enquiry procedure forthwith.

3. The enquiry procedure shall be initiated if information becomes available subsequently that the "Arrival Advice" message or "Control Results" message was sent in error and the enquiry procedure is necessary to obtain the information needed to discharge the TIR operation.

*Article IA-VII-2-09 (721-09a-IA)*

**Operation of the enquiry procedure**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(b), 227(2)(b)	Article 232	Article 455a	-	IA

1. If the customs authority of the Member State of departure or entry has only received the "Arrival Advice" message, it shall initiate the enquiry procedure by requesting the customs office of destination or exit which has sent the "Arrival Advice" message, to transmit the "Control Results" message.

2. If the customs authority at the customs office of departure or entry has not received the "Arrival Advice" message, it shall initiate the enquiry procedure by requesting the information needed to discharge the TIR operation from the customs office of destination or exit. This office shall reply to the request within 28 days.

3. When the TIR operation cannot be discharged, the customs authority at the customs office of departure or entry shall request the holder of the TIR carnet to provide the information needed to discharge the operation at the latest 35 days after the start of the enquiry procedure.

The holder of the TIR carnet shall reply to the request within 28 days. At the request of the holder of the TIR carnet this period can be extended for a further 28 days.



4. The customs authority of the Member State of departure or entry shall inform the guaranteeing association concerned, without prejudice to the notification to be made in accordance with Article 11(1) of the TIR Convention, and invite it to provide proof that the TIR operation has been terminated.

5. Where an enquiry procedure establishes that the TIR operation was terminated correctly, the customs authority of the Member State of departure or entry shall discharge the procedure and shall immediately inform the guaranteeing association and the holder of the TIR carnet and, where appropriate, any customs authority that may have initiated recovery in accordance with Articles 101 to 105 of the Code.

*Article IA-VII-2-10 (721-10-IA)*

**Alternative proof**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(b), 227(2)(b)	Article 232	Article 455b	-	IA

1. The proof that the TIR operation has been terminated within the time limit prescribed in accordance with Article IA-VII-2-05(3) (721-06(3)-IA) may be provided to the satisfaction of the customs authority in the form of a document certified by the customs authority of the Member State of destination or exit identifying the goods and establishing that the goods have been presented at the customs office of destination or exit, or delivered to an authorised consignee within the meaning of Article 230 of the Code.

2. The TIR operation shall also be considered as having been terminated where the TIR carnet holder or the guaranteeing association presents, to the satisfaction of the customs authority, one of the following documents identifying the goods:

- (a) a customs record, certified by customs, showing that the goods have left the customs territory of the Union;
- (b) a customs document issued in a third country placing the goods under a customs procedure;
- (c) a document issued in a third country, stamped by the customs authority of this country and certifying that goods are considered to be in free circulation in the country concerned.

3. The documents mentioned in paragraph 2 may be replaced by copies or photocopies certified as being true copies by the body which certified the original documents, by the authority of the country concerned or by the authority of the Member State.

4. The "Arrival Advice" message referred to in paragraphs (1) and (2) of Article IA-VII-2-07 (721-08(1)-IA and (2)-IA) shall not be used as a proof that the procedure has been terminated.

*Article IA-VII-2-11 (721-12-IA)*

**Formalities for goods arriving at an authorised consignee**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(b), 227(2)(b)	Article 232	Article 454b	-	IA

1. When the goods arrive at the premises of the authorised consignee or at the places specified in the authorisation, he shall do the following:

- (a) immediately inform the customs office of destination of the arrival of the goods by the "Arrival Notification" message, including information concerning any irregularities or incidents that occurred during transport;
- (b) wait for the "Unloading Permission" message before starting the unloading;
- (c) without delay, enter the results of the unloading into his records;
- (d) send at the latest on the third day following the arrival of the goods the "Unloading Remarks" message including information concerning any irregularities or incidents to the customs office of destination.

2. Following the receipt of the "Arrival Notification" message, the customs office of destination shall use the "Arrival Advice" message to notify the customs office of departure or entry of the arrival of the goods.

3. Following the receipt of the "Unloading remarks" message the customs office of destination shall send the "Control Results" message to the customs office of departure or entry.

4. At the request of the TIR carnet holder, the authorised consignee shall issue a receipt, certifying the arrival of the goods at his premises or at the places specified in the authorisation and containing a reference to the transit accompanying document or transit/security accompanying document and the TIR carnet. The receipt shall not be used as proof of termination of the TIR operation within the meaning of Article 1(d) of the TIR Convention or of Article IA-VII-2-12 (721-13-IA).

5. The authorised consignee shall ensure that the TIR carnet is presented, within the deadline laid down in the authorisation, at the customs office of destination. That office shall complete counterfoil No 2 of the TIR carnet and shall ensure that the TIR carnet is returned to the TIR carnet holder or to the person acting on his behalf. The customs office of destination shall retain voucher No 2 and the transit accompanying document or transit/security accompanying document.

#### *Article IA-VII-2-12 (721-13-IA)*

### **Termination of the TIR operation**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(b), 227(2)(b)	Article 232	Article 454c	-	IA

1. The TIR carnet holder shall have fulfilled his obligations under Article 1 (o) of the TIR Convention where the TIR carnet together with the road vehicle, the combination of

vehicles or the container and the goods have been presented intact to the authorised consignee at his premises or at the place specified in the authorisation.

2. The date of termination of the TIR operation shall be the date of the "Arrival Advice" message referred to in Article IA-VII-2-11(2) (721-12(2)-IA).

Where any irregularity or incident has occurred during transport, the date of termination of the TIR operation shall be the date of the "Controls Results" message referred to in Article IA-VII-2-07(3) (721-08(3)-IA).

3. The termination of the TIR operation, within the meaning of Article 1(d) of the TIR Convention, shall have occurred where the requirements of Article IA-VII-2-11 (1) and (5) first sentence (721-12(1)-IA and (5)-IA first sentence) have been met.

### SUBSECTION 3

#### MOVEMENT IN ACCORDANCE WITH THE ATA/ISTANBUL CONVENTION

##### *Article IA-VII-2-13 (721-14-IA)*

#### **Scope**

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

This Subsection shall apply to the movement of goods from a customs office situated in the customs territory of the Union to another customs office situated within that territory in accordance with the ATA Convention/Istanbul Convention.

##### *Article IA-VII-2-14 (721-16-IA)*

#### **Notification of irregularities**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(c), 227(2)(c)	Article 232	Article 457d	-	IA

The customs office of coordination, as referred to in Article IA-III-3-02 (331-04-IA), of the Member State where an offence or irregularity is found to have been committed in the course of or in connection with an ATA transit movement shall notify the holder and the guaranteeing association within the period prescribed in Article 6(4) of the ATA Convention or in Article 8(4) of Annex A to the Istanbul Convention.

*Article IA-VII-2-15 (721-17-IA)*

**Alternative proof**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(c), 227(2)(c)	Article 232	Article 457d	-	IA

1. The proof that the ATA transit operation has been ended shall be provided within the period prescribed in Article 7(1) and (2) of the ATA Convention or in Article 9(1)(a) and (b) of Annex A to the Istanbul Convention.

2. The proof referred to in paragraph 1 shall be provided to the satisfaction of the customs authority using one of the following methods:

- (a) by the evidence referred to in Article 8 of the ATA Convention or in Article 10 of Annex A to the Istanbul Convention;
- (b) by production of a document certified by the customs authority establishing that the goods have been presented at the customs office of destination or exit.

The proof shall contain information identifying the goods.

**SUBSECTION 4**

**MOVEMENT OF GOODS UNDER COVER OF FORM 302**

*Article IA-VII-2-16 (721-17-IA)*

**Designated customs offices**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(e), 227(2)(e), 159(3)	Article 232, 161(a)	none	-	IA

The customs authority in each Member State in which forces, eligible to use Form 302, are stationed shall designate the customs office or a central customs office to be responsible for customs formalities and controls concerning the movement of goods carried out by or on behalf of each unit of those forces.

*Article IA-VII-2-17 (721-18-IA)*

**Form 302**

<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
Articles 226(3)(e), 227(2)(e)	Article 232	none	-	IA

Each designated customs office in the Member State of departure shall deliver to the forces concerned Forms 302 which:

- (a) are pre-authenticated with the stamp and signature of an official of that office;
- (b) are serially numbered;
- (c) bear the full address of that office for the return copy of the Form 302.

*Article IA-VII-2-18 (721-19)*

**Procedure**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(e), 227(2)(e)	Article 232	none	Annex 52-01	IA

1. At the time of consignment the competent authority of the forces concerned shall do either of the following:

- (a) lodge the Form 302 data at the customs office of departure or entry;
- (b) complete Form 302 with a signed and dated authenticated statement certifying that the goods are being moved under its control.

2. Where the competent authority of the forces concerned proceeds in accordance with paragraph 1(a), Articles DA-VII-2-06, DA-VII-2-08, DA-VII-2-09, IA-VII-2-28, IA-VII-2-30, IA-VII-2-39, IA-VII-2-45, IA-VII-2-51, IA-VII-2-53 and IA-VII-2-54 (722-07-DA and 722-07-IA, 729-09-DA, 722-10-IA, 722-17-DA and 722-17-IA, 722-23-IA, 722-29-IA, 722-31-IA and 722-32-IA) shall apply *mutatis mutandis*.

3. Where the competent authority of the forces concerned proceeds in accordance with paragraph 1(b) a copy of the form shall be given, without delay, to the customs office responsible for the forces which dispatch the goods or on whose behalf the goods are being dispatched.

The other copies of the form shall accompany the consignment to the forces of destination where they shall be stamped and signed by the competent authority of the forces concerned.

Two copies of the form shall be given to the customs office competent for the forces of destination.

That customs office shall retain one copy and shall return the second copy to the customs office the customs office responsible for the forces which dispatch the goods or on whose behalf the goods are being dispatched.

4. Where the Form 302 data is lodged electronically but for other reasons a paper Form 302 exists, the paper Form 302 shall prevail in case of discrepancies.

## SUBSECTION 5

### THE POSTAL SYSTEM

#### *Article IA-VII-2-19 (721-20-IA)*

#### **Carriage of non-Union goods**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(f), 227(2)(f)	Article 232	Article 462a(1)	Annex ex 42	IA

Where non-Union goods are carried under the external transit procedure as referred to in Article 226(3)(f) of the Code from one point to another in the customs territory of the Union, the package and any accompanying documents shall bear a yellow label of the type set out in Annex ex-42-IA.

#### *Article IA-VII-2-20 (721-21-IA)*

#### **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 226(3)(f), 227(2)(f)	Article 232	none	Annex ex-42.	IA

1. Where a package contains both Union goods and non-Union goods that package and any accompanying documents shall bear a yellow label of the type set out in Annex ex-42-IA.
2. The Union goods shall be covered by a proof of customs status of Union goods as referred to in Article IA-V-1-08 (513-01-IA).
3. A status proof may either be sent separately to the addressee for presentation to the customs authority or it may be enclosed in the package. In the latter case, the exterior of the package shall be clearly marked to show that the status proof is enclosed.

#### *Article IA-VII-2-21 (721-22-IA)*

#### **Special situations**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(f), 227(2)(f)	Articles 232	Article 462a(2)	ex Annex 42B	IA

1. Where Union goods are carried under the internal transit procedure as referred to in Article 227(2)(f) of the Code to, from or between special fiscal territories, the package and any accompanying documents shall bear a yellow label of the type set out in ex-Annex 42B-IA.
2. Where Union goods are sent by post from the customs territory of the Union to a common transit country for onward transmission to the customs territory of the Union those goods shall be covered by a proof of customs status of Union goods for presentation on entry in that customs territory.

## SECTION 2

### UNION TRANSIT

#### SUBSECTION 1

#### GENERAL PROVISIONS

##### *Article IA-VII-2-22 (722-01-IA)*

#### **Scope**

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

This Section shall apply to external and internal Union transit except where provided otherwise in the customs legislation.

##### *Article IA-VII-2-22a*

#### **Computerised transit system**

1. With reference to Article 16(1) of the Code, an electronic information and communication system, 'Computerised Transit System', as defined by the Commission and Member States in agreement with each other, shall be used for the processing and exchange of transit declarations.
2. The required information processing and exchange referred to in paragraph 1, its format and codes for the common data requirements referred to in Annex XX-DA shall be laid down in Annex XX-IA.
3. An EU harmonised trader interface, defined by the Commission and the Member States in agreement with each other, can be used for the lodging of a transit declaration.

*Article IA-VII-2-23 (722-02-IA)*

**Verification and administrative assistance**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(a), 227(2)(a)	Article 236(a)	new {ref. Art. 43 App. I Convention on a common transit procedure }	-	IA

1. The competent customs authority may carry out post-clearance verification of the information supplied and any documents, forms, authorisations or data relating to the transit procedure in order to check that the entries, messages exchanged and stamps are authentic. Such a verification shall be made where doubts arise or fraud is suspected. It may also be made on the basis of risk analysis or by random selection.
2. Any competent customs authority receiving a request to make a post-clearance verification shall respond without delay.
3. Where the competent customs authority of the Member State of departure requests post-clearance verification of the transit accompanying document or transit/security accompanying documents or the information contained in the "Control Results" message because doubts have arisen or fraud is suspected, the conditions of Article 215(2) of the Code shall be deemed not to have been fulfilled until it is confirmed that the data in respect of which the request was made are authentic or accurate.

*Article IA-VII-2-24 (722-03-IA)*

**Route**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Article 355(1)	-	IA

Goods placed under the transit procedure shall be carried to the customs office of destination along an economically justified route.

**SUBSECTION 2**

**UNION GOODS**

*Article IA-VII-2-25 (722-04-IA)*

**Common Transit Convention**



<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(a), 227(2)(a)	Articles 236(a)	Article 340c	-	IA

1. Where the holder of the procedure has opted to use the Convention on a common transit procedure, paragraphs 2 and 3 shall apply in accordance with Article 1(2) of that Convention.

2. Union goods shall be placed under the internal Union transit procedure when they are consigned from one point in the customs territory of the Union to another through the territory of one or more common transit countries.

Goods which are carried entirely by sea or air shall not be required to be placed under the internal Union transit procedure.

3. Where Union goods are exported to a common transit country or where they are exported and transit the territory of one or more common transit countries and the provisions of the Convention on a common transit procedure apply, they shall be placed under the external Union transit procedure in any of the following cases:

- (a) they have undergone customs export formalities with a view to refunds being granted on export to third countries under the common agricultural policy;
- (b) they have come from intervention stocks, are subject to measures of control as to use and/or destination, and have undergone customs formalities on export to third countries under the common agricultural policy;
- (c) they are eligible for the repayment or remission of import duties on condition that they are exported from the customs territory of the Union or where Article 118(4) of the Code is applied.

### SUBSECTION 3

#### GOODS TRANSPORTED BY AIR OR SEA

*Article IA-VII-2-26 (722-05-IA)*

#### Scope

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Article 340e	-	IA

The Union transit procedure shall be compulsory in the following cases:

- (a) goods carried by air where they are loaded or reloaded at an airport in the customs territory of the Union;
- (b) goods carried by sea where they are carried by a regular shipping service authorised in accordance with Article DA-V-1-02 (512-01-DA).

## SUBSECTION 4

### GOODS TRANSPORTED BY PIPELINE

*Article IA-VII-2-27 (722-06)*

#### **Transport by pipeline**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Article 450	-	IA

Goods transported by pipeline shall be deemed to be placed under the Union transit procedure:

- (a) on entry into the customs territory of the Union for those goods which enter that territory by pipeline;
- (b) on placing into the pipeline system for those goods which are already within the customs territory of the Union.

## SUBSECTION 5

### TRANSIT DECLARATIONS

*NB. Provisions on the implementation of Art. 233.4(e) concerning the use of e-manifest as a transit declaration to be created*

*Article IA-VII-2-28 (722-07-IA)*

#### **Transit 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(2)	Article 8(1)(a)	Article 353	Annexes: -52-01 -52-02 (ex Annex 37d) -ex Annex 33 -ex Annex 44a -ex Annex 45	IA

The formats and codes of the transit declaration shall comply with particulars set out in Annex 52-01-IA.

*Fallback provisions deleted. See point I of the Disclaimer*

*Article IA-VII-2-29 (722-08-IA)*

**Transit declaration for travellers**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Article 353a	Annexes 52-02, 52-05	IA

1. Travellers shall lodge a transit declaration in accordance with Articles DA-VII-2-06 and IA-VII-2-28 (722-07-DA and 722-07-IA).

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Article 353a	Annexes 52-02, 52-05	IA

2. The customs office of departure shall give the traveller a transit accompanying document corresponding to the specimen set out in Annex 52-05-IA to be presented to the customs office of destination.

*Article IA-VII-2-30 (722-10-IA)*

**Transit declaration and means of transport**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Article 349	-	IA

1. Each transit declaration shall include only the goods that are moved from one customs office of departure to one customs office of destination in a single container, a package or on a single means of transport.

2. For the purposes of this Article, the following shall also be regarded as constituting a single means of transport, provided that the goods carried are to be dispatched together:

- (a) a road vehicle accompanied by its trailer(s) or semi-trailer(s);
- (b) a set of coupled railway carriages or wagons;
- (c) boats constituting a single chain;
- (d) containers loaded on a single means of transport.

3. If goods are loaded on a single means of transport at more than one office of departure, a transit declaration shall be made at each office of departure, to cover the goods loaded at that office.

## SUBSECTION 6

### FORMALITIES AT THE CUSTOMS OFFICE OF DEPARTURE

#### *Article IA-VII-2-31 (722-11-IA)*

##### **Time-limit**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Article 356	-	IA

1. The customs office of departure shall set a time-limit within which the goods must be presented at the customs office of destination, taking into account the following:

- (a) the itinerary;
- (b) the means of transport;
- (c) transport legislation;
- (d) other legislation;
- (e) any details communicated by the holder of the procedure.

2. The time-limit prescribed by the customs office of departure shall be binding on the customs authority of the Member States whose territory is entered during a Union transit operation and shall not be altered by that authority.

#### *Article IA-VII-2-32 (722-12-IA)*

##### **Prescribed itinerary**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Article 355(2)	-	IA

Where the customs authority or the holder of the procedure considers it necessary, the customs office of departure shall prescribe an itinerary. At least the Member States to be transited shall be entered in the system, taking into account any details communicated by the holder of the procedure.

#### *Article IA-VII-2-33 (722-13-IA)*

##### **Identification measures**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Articles 357(1), 417, 420	ex Annex 58	IA

The customs office of departure shall take the identification measures it considers necessary and shall introduce the relevant details in the transit declaration.

*Article IA-VII-2-34 (722-13a-IA)*

**Sealing**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 192, 226(3)(a), 227(2)(a)	Article 236(a)	Articles 357(1), 417, 420	ex Annex 58	IA

1. Goods to be placed under the Union transit procedure shall be sealed.
2. The following shall be sealed:
  - (a) the space containing the goods, where the means of transport or container has been approved under other rules or recognised by the customs office of departure as suitable for sealing;
  - (b) each individual package, in other cases.

*Article IA-VII-2-35 (722-13b-IA)*

**Waiver of sealing**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 192, 226(3)(a), 227(2)(a)	Article 236(a)	Articles 357(1), 417, 420	ex Annex 58	IA

1. The customs office of departure may waive sealing if, having regard to other possible measures for identification, including serial numbers, the description of the goods in the data of the transit declaration or in the supplementary documents make them readily identifiable.

A goods description shall be deemed to permit identification of the goods where it is sufficiently precise to permit easy identification of the quantity and nature of the goods.

2. Unless the customs of departure decides otherwise, the means of transport or the packages need not be sealed where:
  - (a) in the case of goods carried by air, labels are affixed to each consignment, bearing the number of the accompanying airway bill ;

- (b) in the case of goods carried by rail, labels are used bearing a pictogram, a specimen of which is set out in Annex ex-58, or by a stamp or equivalent technology reproducing this pictogram.
3. For the purpose of paragraph 2(a), if a consignment constitutes a load unit, the number of the load unit shall be indicated.
4. For the purpose of paragraph 2(b), the labels or stamps shall appear on the wagon label concerned in the case of a full load or, in other cases, on the package or packages or the containers concerned.

*Article IA-VII-2-36 (722-14-IA)*

**Suitability for sealing**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Article 357(3)	-	IA

1. The means of transport or containers may be recognised as suitable for sealing on the following conditions:
- (a) seals can be simply and effectively affixed to them;
  - (b) they are so constructed that no goods can be removed or introduced without leaving visible traces or without breaking or tampering with the seals or without registration by electronic monitoring systems;
  - (c) they contain no concealed spaces where goods may be hidden;
  - (d) the spaces reserved for the load are readily accessible for inspection by the customs authority.
2. Any road vehicle, trailer, semi-trailer or container approved for the carriage of goods under customs seal in accordance with an international agreement to which the Union is a Contracting Party shall be regarded as suitable for sealing.

*Article IA-VII-2-37 (722-15-IA)*

**Characteristics of customs seals**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Articles 357(2) last sentence and Annex 46a	-	IA

1. Customs seals shall be certified in accordance with ISO International Standard No 17712 "Freight containers - Mechanical Seals". Customs seals shall at least conform to the category "indicative seal" or "security seal" of this standard.

For containerised transports, seals of the category "high security seal" shall be used to the widest possible extent.

2. Whenever a seal needs to be removed to allow customs inspection, the customs authority shall endeavour to re-seal as necessary with a customs seal of at least equivalent standard and note the particulars of the action, including the new seal number, on the cargo documentation.

3. In addition to the marking requirements of ISO International Standard No 17712, the customs seal shall bear the following:

- (a) the word "Customs" in one of the official languages of the Union or a corresponding abbreviation, in order to indicate that it is a customs seal;
- (b) a country code, in the form of the ISO-alpha-2 country code, in order to identify the country in which the seal is affixed.

Member States may add the code "EU" and may in agreement with each other decide to use common security features and technology.

4. Each customs authority shall notify the Commission about their seal types in use. The Commission will make this information available to the other customs authorities.

*Article IA-VII-2-38 (722-16-IA)*

**Release**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Article 358	Annexes 52-05, 52-06	IA

1. Goods shall not be released unless appropriate identification measures are taken.

2. On release of the goods, the customs office of departure shall transmit details of the Union transit operation:

- (a) to the declared customs office of destination using the 'Anticipated Arrival Record' message;
- (b) to each declared customs office of transit using the 'Anticipated Transit Record' message.

These messages shall be based on data derived from the transit declaration, as amended where appropriate.

3. The customs office of departure shall notify the holder of the procedure of the release of the goods for the transit procedure by using a 'Release for transit' message.

4. The customs office of departure shall give the transit accompanying document or transit/security accompanying document to the holder of the procedure or it is sent to him.

The transit accompanying document or transit/security accompanying document shall correspond to the specimen, respectively, set out in Annex 52-05-IA or 52-06-IA.

## SUBSECTION 7

### FORMALITIES EN ROUTE

#### *Article IA-VII-2-39 (722-17-IA)*

##### **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 226(3)(a), 227(2)(a)	Article 236(a)	Article 359(1)	-	IA

1. The goods together with the MRN of the transit declaration shall be presented at each customs office of transit except when the goods are carried by rail via a country with which an Agreement exists to waive the declarations referred to in Articles 127 and 271 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>
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Article 359(1)	-	IA

2. The customs office of transit shall record the passage against the "Anticipated Transit Record" message received from the customs office of departure. The passage shall be notified to the customs office of departure using the "Notification Crossing Frontier" message.

3. Where goods are carried via a customs office of transit other than that declared, the actual customs office of transit shall request the "Anticipated Transit Record" message from the customs office of departure and notify the passage to the customs office of departure using the "Notification Crossing Frontier" message.

4. The customs offices of transit may inspect the goods. Any inspection of the goods shall be carried out using mainly the "Anticipated Transit Record" message as a basis for such inspection.

#### *Article IA-VII-2-40 (722-18-IA)*

##### **Incidents en route**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Article 360(1)	-	IA

1. The carrier shall present the goods, indicating the MRN of the transit declaration by one of the means referred to in Articles DA-VII-2-09 and IA-VII-2-39(1) (722-17-DA and 722-17(1)-IA) to the customs authority of the Member State in whose territory the means of transport is located where:



- (a) the prescribed itinerary is changed;
- (b) seals are broken or tampered with in the course of a transport operation for reasons beyond the carrier's control;
- (c) under the supervision of the customs authority, goods are transferred from a sealed means of transport to another means of transport;
- (d) imminent danger necessitates immediate partial or total unloading of the sealed means of transport;
- (e) there is an incident or accident capable of affecting the ability of the holder of the procedure or the carrier to comply with his obligations;
- (f) the elements making up the single means of transport as referred to in Article IA-VII-2-30(2) (722-10(2)-IA) are changed.

2. Where the customs authority considers that the transit operation concerned may continue it shall take any steps that may be necessary.

Relevant information concerning the transfer or any other incident referred to in paragraph 1 shall be lodged in the computerised system by the customs authority at the customs office of transit or of destination.

3. In the case of paragraph 1(f), the transit operation may continue when from a set of coupled railway carriages or wagons one or more are withdrawn from a train due to technical problems.

## SUBSECTION 8

### FORMALITIES AT THE CUSTOMS OFFICE OF DESTINATION

#### *Article IA-VII-2-41 (722-19-IA)*

#### **Presentation at the customs office of destination**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Article 361	-	IA

1. During the official opening hours, the following shall be presented at the customs office of destination:

- (a) the goods;
- (b) the MRN of the transit declaration in the form of the bar code, electronic means or other transaction means as allowed by the customs authorities or a transit accompanying document or transit/security accompanying document;
- (c) any required information.

That customs office may, at the request and expense of the person concerned, allow the goods to be presented outside the official opening hours or to be presented in any other place.

2. A transit operation may end at a customs office other than that declared in the transit declaration. That customs office shall then become the customs office of destination.

Where the new customs office is situated in a Member State other than that originally declared, it shall request the 'Anticipated Arrival Record' message from the customs office of departure.

*Article IA-VII-2-42 (722-20-IA)*

**Notification of arrival of goods**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(a), 227(2)(a)	236(a)	198a(a)	-	IA

1. The customs office of destination shall notify the customs office of departure of the arrival of the goods, using the "Arrival Advice" message, on the day the goods are presented at the customs office of destination or at any other place.

2. Where the transit operation is ended at another customs office than that declared, the actual customs office of destination shall notify the arrival to the customs office of departure using the "Arrival Advice" message.

The customs office of departure shall notify the arrival to the initially declared customs office of destination using the "Forwarded Arrival Advice" message.

*Article IA-VII-2-43 (722-21-IA)*

**Controls and issuing alternative proof**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Article 361(3)	-	IA

1. The customs office of destination shall keep the transit accompanying document or transit/security accompanying document, if presented, and shall rely mainly on the 'Anticipated Arrival Record' message received from the customs office of departure where an inspection of the goods is carried out.

2. At the request of the holder of the procedure, and to provide evidence that the procedure ended correctly, the customs office of destination shall endorse a copy of the transit accompanying document or transit/security accompanying document with its stamp, the official's signature, the date and the following mention:

'Alternative proof – 99202'.

The customs office of destination shall do so at the time the goods, the transit accompanying document or transit/security accompanying document and any required documents are presented to it and where no irregularity has been found.

*Article IA-VII-2-44 (722-22-IA)*

**Sending the control results**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Article 363(4)	-	IA

The customs office of destination shall send the "Control Results" message to the customs office of departure within the following time-limits:

- (a) at the latest on the third day following the day the goods are presented;
- (b) where goods arrive at an authorised consignee as referred to in Article IA-VII-2-53 (722-31), at the latest on the sixth day following the day the goods have been delivered to the authorised consignee.

Those time-limits may exceptionally be extended in justified cases.

**SUBSECTION 9**

**ENQUIRY PROCEDURE**

*Article IA-VII-2-45 (722-23-IA)*

**Initiating an enquiry procedure**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Articles 365(1), 366(2)	-	IA

1. When the customs authority of the Member State of departure has not received the "Arrival Advice" message by the time limit within which the goods must be presented at the customs office of destination or have not received the "Control Results" message within six days after the "Arrival Advice" message has been received, that authority shall consider initiating the enquiry procedure in order to obtain the information needed to discharge the procedure.

Where it is not possible to obtain such information, the customs authority of the Member State of departure shall do the following:

- (a) establish whether a customs debt has been incurred;
- (b) identify the debtor;
- (c) determine the customs authority responsible for notification of the customs debt in accordance with Article 102(1) of the Code.

2. The enquiry procedure shall be initiated within a period of seven days after the expiry of one of the time limits referred in paragraph 1, except in exceptional cases defined by the Member States in agreement with each other. If, before expiry of that period, the customs authority receives information that the transit procedure has not ended, or suspect that to be the case, it shall initiate the enquiry procedure forthwith.

3. The enquiry procedure shall be initiated if information becomes available subsequently that the "Arrival Advice" message or "Control Results" message was sent in error and the enquiry procedure is necessary to obtain the information needed to discharge the procedure.

*Article IA-VII-2-46 (722-23a-IA)*

**Operation of the enquiry procedure**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Articles 365(1), 366(2)	-	IA

1. Where the customs authority of the Member State of departure has only received the "Arrival Advice" message, it shall initiate the enquiry procedure by requesting the "Control Results" message from the customs office of destination, which has sent the "Arrival Advice" message.

2. Where the customs authority of the Member State of departure has not received the "Arrival Advice" message, it shall initiate the enquiry procedure by requesting the information needed to discharge the procedure from the holder of the procedure or, when sufficient particulars are available for initiating the enquiry at destination, from the customs office of destination.

3. The customs office of destination and the holder of the procedure shall reply to the request referred to in paragraph 2 within 28 days. If the holder of the procedure provides sufficient information within that period, the customs authority of the Member State of departure shall take into account such information or shall discharge the procedure if the information provided so permits.

4. When the enquiry procedure started with the customs office of destination and the transit operation cannot be discharged, the holder of the procedure shall be requested to provide the information needed to discharge the procedure at the latest 35 days after the start of the enquiry procedure with the customs office of destination.

5. If the information received from the holder of the procedure is not sufficient to discharge the procedure, but is sufficient to continue the enquiry procedure according to the customs authority of the Member State of departure, that authority shall immediately initiate a request to the customs office involved which shall reply to the request within 65 days.

6. Where an enquiry establishes that the transit procedure ended correctly, the customs authority of the Member State of departure shall discharge the procedure and shall immediately inform the holder of the procedure and, where appropriate, any customs authority that may have initiated recovery in accordance with Articles 101 to 115 of the Code.

*Article IA-VII-2-47 (722-24-IA)*

**Request to transfer recovery 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>
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Article 365a(1)	-	IA

1. When the customs authority of the Member State of departure ('the 'requesting authority'), during the enquiry procedure, and before the time limit referred to in Article DA-III-1-05(a) (313-2-01(a)-DA) expires, obtains evidence by whatever means regarding the place where the events from which the customs debt arises occur, and that place is in another Member State, the requesting authority shall immediately send all the information available to the authority responsible for that place ('the requested authority').

2. The requested authority shall acknowledge receipt of the communication and indicate whether it is responsible for the recovery. If no response is received within 28 days, the requesting authority shall immediately proceed with the enquiry procedure or, where appropriate, start the recovery.

*Article IA-VII-2-48 (722-25-IA)*

**Alternative proof**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Article 366(1)	-	IA

1. The proof that the procedure has ended within the time-limit prescribed in accordance with Article IA-VII-2-31 (722-11-IA) may be provided by the holder of the procedure to the satisfaction of the customs authority by a document certified by the customs authority of the Member State of destination identifying the goods and establishing that they have been presented at the customs office of destination or, where Article IA-VII-2-53 (722-31-IA) applies, to an authorised consignee.

2. The transit procedure shall also be considered as having ended where the holder of the procedure presents, to the satisfaction of the customs authority of the Member State of departure, one of the following documents identifying the goods:

- (a) a customs record, certified by the customs authority of a Member State, showing that the goods have physically left the customs territory of the Union;
- (b) a customs document issued in a third country placing the goods under a customs procedure;
- (c) a document issued in a third country, stamped by the customs authority of this country and certifying that goods are considered to be in free circulation in this country.

3. The documents referred to in paragraph 2 can be replaced by their copies or photocopies certified as being true copies by the body which certified the original documents, by the authority of the third country or by the authority of a Member State.

4. The "Arrival Advice" message referred to in Article IA-VII-2-42 (722-20(1)-IA and (2)-IA) may not be used as an alternative proof that the procedure has ended.

## SUBSECTION 10

### GENERAL PROVISIONS CONCERNING SIMPLIFICATIONS

#### *Article IA-VII-2-49 (722-26-IA)*

#### **Simplifications**

<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 236(b)	Article 372(1)	-	IA

1. In the case of paragraph 4(a) and (c) of Article 233 of the Code, the simplification shall apply only to Union transit operations beginning in the Member State where the authorisation was granted.

2. In the case of paragraph 4(b) of Article 233 of the Code, the simplification shall apply only in the Member State where the authorisation was granted.

3. In the case of paragraph 4(d) of Article 233 of the Code, the simplification shall apply in all Member States, except where otherwise provided in this Section or in the authorisation.

## SUBSECTION 11

### AUTHORISED ISSUER

#### *Article IA-VII-2-50 (722-28)*

#### **Authorisation for authorised issuer**

<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 236(b)	Article 398	-	IA

The authorisation shall specify the following:

- (a) the customs office or offices of departure responsible for forthcoming Union transit operations;
- (b) that the authorised issuer shall lodge a transit declaration at a customs office of departure before the release of goods;

- (c) the time limit available to the customs authority after the lodging of the transit declaration by the authorised issuer in order that the customs office may carry out any necessary controls before the release and the departure of the goods;
- (d) the identification measures to be taken, in which case the customs authority may prescribe that the means of transport or the package or packages shall bear special seals, approved by the customs authority as complying with the characteristics set out in Article IA-VII-2-37 (722-15-IA) and affixed by the authorised issuer;
- (e) any excluded categories or movements of goods.

*Article IA-VII-2-51 (722-29-IA)*

**Transit declaration by an authorised issuer**

<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 236(b)	Articles 400, 402	Annexes 52-05, 52-06	IA

1. The authorised issuer shall lodge a transit declaration at the office of departure. The release of the goods may not take place before the expiry of the time limit provided for in Article IA-VII-50(c) (722-28(c)-IA).
2. The authorised issuer shall enter into the computerised system, where appropriate, the prescribed itinerary provided for in Article IA-VII-2-32 (722-12-IA), the time-limit provided for in Article IA-VII-2-31 (722-11-IA) within which the goods must be presented at the customs office of destination, the number, the type and the mark of the seals.
3. The authorised issuer may print a transit accompanying document or transit/security accompanying document which shall correspond to the specimen set out in, respectively, Annex 52-05-IA or 52-06-IA after receipt of the message allowing the release of goods sent by the customs office of departure.

SUBSECTION 12

AUTHORISED CONSIGNEE

*Article IA-VII-2-52 (722-30-IA)*

**Authorisation for authorised consignee**

<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 236(b)	Article 398	-	IA

The authorisation shall specify the following:

- (a) the customs office or offices of destination responsible for the place where the goods are received by the authorised consignee;
- (b) when, for the purpose of carrying out any inspection of the goods, the authorised consignee receives, via the "Unloading permission" message, the relevant data of the "Anticipated Arrival Record" message data from the customs office of destination;
- (c) any excluded categories or movements of goods;
- (d) whether any action by the customs office of destination is required before the authorised consignee may dispose of goods received.

*Article IA-VII-2-53 (722-31-IA)*

**Formalities for goods arriving at an authorised consignee**

<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 236(b)	Article 408	-	IA

1. When the goods arrive at the premises of the authorised consignee or at the places specified in the authorisation, he shall do the following:

- (a) immediately inform the customs office of destination of the arrival of the goods by the "Arrival Notification" message including information concerning any irregularities or incidents that occurred during transport;
- (b) wait for the "Unloading Permission" message before starting the unloading;
- (c) without delay, enter the results of the unloading into his records;
- (d) send at the latest on the third day following the arrival of the goods the "Unloading Remarks" message including information concerning any irregularities or incidents to the customs office of destination.

2. Following the receipt of the "Arrival Notification" message, the customs office of destination shall use the "Arrival Advice" message to notify the customs office of departure of the arrival of the goods.

3. Following the receipt of the "Unloading remarks" message the customs office of destination shall send the "Control Results" message to the customs office of departure.

*Article IA-VII-2-54 (722-32-IA)*

**End of the Union transit procedure**

<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 236(b)	Article 406(2)	-	IA

The holder of the procedure shall have fulfilled his obligations under the procedure, and the transit procedure shall be deemed to have ended in accordance with Article 233(2) of the



Code, when the goods have been delivered to the authorised consignee at his premises or at the place specified in the authorisation and the conditions of Article 233(1)(a) of the Code have been met.

## SUBSECTION 13

### USE OF SEALS OF A SPECIAL TYPE

#### *Article IA-VII-2-55 (722-33)*

#### **Authorisation and formalities**

<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 236(b)	Article 386	-	IA

1. A customs authority shall accept for the purpose of the authorisation the types of special seals that have already been approved by a customs authority of another Member State.

The first subparagraph shall not apply where the customs authority has information that a particular seal type is not suitable for customs purposes. That information may result from recorded irregularities or from technical assessments by customs experts.

When the customs authority holds such information, it shall notify the Commission as set out in Article IA-VII-2-57(1)(a) (722-34 (1)(a)-IA).

2. The authorisation shall specify that the following security related practices set out in Annex A of ISO 17712 apply for the use of special seals:

- a) the details of proper control of and record-keeping concerning seals prior to their application and use;
- b) the assurance that the seal is the right type, that its number has been noted and verified, that its application is correct and that this is documented, i.e. that an audit trail is established;
- c) action to be taken if any anomaly or tampering is observed;
- d) the treatment of seals after use;
- e) the user of special seals shall not re-order, re-use or duplicate the unique seal numbers or identifiers unless authorised by the customs authority.

#### *Article IA-VII-2-56 (722-33a-IA)*

#### **Formalities**

<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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Articles 233(4)	Article 236(b)	Article 386	-	IA
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1. In addition to the marking requirements of ISO No 17712, the special seal shall bear either of the following:

- (a) the name of the company authorised to use it;
- (b) a corresponding abbreviation or code on the basis of which the customs authority at departure can identify the company concerned.

2. The holder of the procedure shall enter the number, type and mark of the seals used in the transit declaration and shall affix seals no later than when goods are released.

*Article IA-VII-2-57 (722-34-IA)*

### **Customs supervision**

<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 236(b)	Article 386	-	IA

1. The customs authority shall do the following:

- (a) notify the Commission about its seal types in use and about the seal types which it has assessed as not being suitable;
- (b) review its respective seal types in use, when it receives information that another authority has assessed a particular seal type as not being suitable;
- (c) when a review and mutual consultation does not lead to a common assessment, seek and follow the advice of the Commission;
- (d) where necessary, agree with other customs authorities on, and prescribe use of, a common numbering system, common security features and technology;
- (e) monitor the use of the seals by the authorised persons.

2. For the purposes of paragraph (1)(a), the Commission shall inform the customs authorities of the other Member States accordingly.

3. For the purpose of ensuring customs supervision, the customs authorities may in agreement with each other determine a maximum number of special seal types and authorise only selected manufacturers or suppliers.

*Article IA-VII-2-58 deleted*

## SUBSECTION 15

### TRANSPORT BY PIPELINE

*Article IA-VII-2-59 (722-36-IA)*

#### **Operation of the procedure**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Article 450	-	IA

1. The holder of the procedure shall be the operator of the pipeline established in the Member State through the territory of which the goods enter the customs territory of the Union or the operator of the pipeline in the Member State in which the movement starts.

The holder of the procedure and the customs authority shall agree on the modalities of customs supervision over the goods transported.

2. For the purposes of Article 233(3) of the Code, the operator of a pipeline established in a Member State through the territory of which the goods are transported by pipeline shall be regarded as the carrier.

3. The Union transit operation shall be deemed to end when the appropriate entry is made in the records of the consignee or operator certifying that the goods transported by pipeline:

- (a) have arrived at the consignee's plant;
- (b) are accepted into the distribution network of a consignee;
- (c) have left the customs territory of the Union.

## CHAPTER 3

### *Specific use*

#### SECTION

#### TEMPORARY ADMISSION

#### SUBSECTION 1

#### MEANS OF TRANSPORT, PALLETS AND CONTAINERS INCLUDING THEIR ACCESSORIES AND EQUIPMENT

#### *Article IA-VII-3-01 (741-2-11-IA)*

#### **Discharge of the procedure in cases concerning means of rail transport, pallets and containers**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 215	Article 217	Article 584	-	IA

1. For means of rail transport used jointly under an agreement, the procedure may be discharged when means of rail transport of the same type or the same value as those which were put at the disposal of a person established in the customs territory of the Union are exported or re-exported.
2. For pallets, the procedure may be discharged when pallets of the same type and substantially the same value are exported or re-exported.
3. Under the conditions of the Convention on Customs Treatment of Pool Containers used in International Transport agreed at Geneva on 21 January 1994 [*OJ L91 from 22 April 1995*], the customs authorities shall permit the procedure to be discharged where containers of the same type or the same value are exported or re-exported.

#### SUBSECTION 2

#### GOODS OTHER THAN MEANS OF TRANSPORT, PALLETS AND CONTAINERS

**Disclaimer:** NO IA foreseen.

### SUBSECTION 3

#### OPERATION OF THE PROCEDURE

*Article IA-VII-3-02 deleted*

*Article IA-VII-3-03 (741-4-04-IA)*

#### **Special discharge for 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 215	Article 217	Article 582	-	IA

1. Where goods placed under the procedure in accordance with Article DA-VII-4-30 (741-3-17-DA) are put on the market, they shall be considered as presented to customs when they are declared for release for free circulation before the end of the period for discharge.

2. For the purposes of discharging the procedure in respect of goods referred to in Article DA-VII-4-30(1) (741-3-17(1) of DA), their consumption, destruction or distribution free of charge to the public at the event shall be considered as re-export, provided their quantity corresponds to the nature of the event, the number of visitors and the extent of the participation of the holder of the procedure therein.

The first subparagraph shall not apply to alcoholic beverages, tobacco goods or fuels.

## CHAPTER 4

### *Processing*

#### SECTION 1

#### INWARD PROCESSING

##### *Article IA-VII-4-01 (752-02-IA)*

#### **Special cases for discharge of the procedure**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 215	Article 217	Article 544	-	IA

1. For the purposes of discharging the procedure, the following shall be regarded as re-export:

- (a) the delivery of processed products to persons who are eligible for relief from import duty pursuant to the Vienna Convention of 18 April 1961 on Diplomatic Relations, or to the Vienna Convention of 24 April 1963 on Consular Relations or other consular conventions, or the New York Convention of 16 December 1969 on Special Missions;
- (b) the delivery of processed products to the armed forces of other countries stationed in the territory of a Member State, where that Member State grants special relief from import duty in accordance with Article 131 of Regulation (EC) No 1186/2009;
- (c) the delivery of aircraft;
- (d) the delivery of spacecraft and related equipment;
- (e) the delivery of vehicles;
- (f) disposal, in accordance with the relevant provisions, of processed products which are a by-product of the processing operation other than the main processed products specified in the authorisation whose destruction under customs supervision is prohibited on environmental grounds.

2. In the case of paragraph (1)(c) the supervising customs office shall allow the procedure to be discharged once the goods placed under the procedure have been used for the first time for the manufacture, repair, modification or conversion of aircraft or parts thereof, on condition that the records of the holder of the procedure are such as to make it possible to verify that the procedure is being correctly applied and operated.

3. In the case of paragraph (1)(d) the supervising customs office shall allow the procedure to be discharged once the goods placed under the procedure have been used for the first time for the manufacture, repair, modification or conversion of satellites, their launch vehicles and ground station equipment and parts thereof that are an integral part of the

systems, on condition that the records of the holder of the procedure are such as to make it possible to verify that the procedure is being correctly applied and operated.

4. In the case of paragraph (1)(e) the supervising customs office shall allow the procedure to be discharged once the goods placed under the procedure have been used for the first time for the industrial assembly, repair, modification or conversion of vehicles and parts thereof, on condition that the records of the holder of the procedure are such as to make it possible to verify that the procedure is being correctly applied and operated.

5. In the case of paragraph (1)(f) the holder of the procedure shall prove that discharge of the procedure in accordance with the normal rules is either impossible or uneconomic.

*Article IA-VII-4-02 (752-03-IA)*

**Release for free circulation by use of the 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 215	Articles 217	Article 546	-	IA

1. Where processed products or goods placed under the procedure have not been declared for a subsequent customs procedure on expiry of the period for discharge, the customs authorities may authorise without prejudice to measures laying down prohibitions or restrictions, that such products or goods, are considered to have been released for free circulation.

2. In case of release for free circulation by use of the bill of discharge, the customs declaration for release for free circulation shall be deemed to have been lodged and accepted and release granted at the time of presentation of the bill of discharge.

3. The products or the goods placed under the procedure shall become Union goods when they are put on the market.

**SECTION 2**

**OUTWARD PROCESSING**

*Article IA-VII-4-03 (751-01-IA)*

**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(2)	Article 8(1)(a)	Articles 538, 540, 586	Yes	IA

The format and code of the data to be exchanged in accordance with Article IA-VII-5-01 (751-01-DA) is specified in Annex 104.

## TITLE VIII

### GOODS TAKEN OUT OF THE CUSTOMS TERRITORY OF THE UNION

#### CHAPTER 1

##### *Formalities prior to the exit of goods*

*Article IA-VIII-1-00 ( XXX*

##### **Electronic systems**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 16	Article 17		Annex B	IA

With reference to Article 16(1) of the Code, an electronic information and communication system as defined by the Commission and Member States in agreement with each other shall be used for the processing and exchange of information relating to the exit of goods out of the customs territory of the Union.

*Article IA-VIII-1-00a (820-16-IA (820-16(6)MCCIP) )*

##### **Lodging of a pre-departure declaration**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 127	Article 132(a)		Annex B	IA

The pre-departure declaration shall be made in any language which is acceptable to the customs authorities.

*Article IA-VIII-1-01 (810-02-IA)*

##### **Risk analysis following the lodging of a pre-departure declaration**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 264	Article 266	Article 592e(1)	-	IA

Risk analysis shall be carried out within the time-limits, within which the pre-departure declaration is to be lodged, in cases where no risk is identified and no additional analysis needs to be carried out.



## CHAPTER 2

### *Formalities on exit of goods*

#### *Article IA-VIII-2-01 (820-04-IA)*

#### **Communication between the customs offices of export and exit**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 267(4)	Article 268	Article 796b	Annex B	IA

1. The customs office of export shall, upon release of the goods, make available to the declared customs office of exit an information containing the particulars of the export declaration supplemented, as appropriate, by the customs office of export.[ 'Anticipated export record' message]
2. Paragraph 1 shall not apply where goods are deemed to be released for export or exit.

#### *Article IA-VIII-2-02 (820-05-IA)*

#### **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 267	Article 268	Articles 793, 796 c	Annex B	IA

1. The person presenting the goods shall at the moment of presentation of the goods at the customs office of exit:
  - (a) indicate the Master Reference Number of the export declaration where such number exists;
  - (b) indicate any discrepancies of which he has been informed by the exporter or its representatives or, if different, by any preceding holder of the goods, between the goods declared and released for export and those presented, including cases where goods have been repackaged or containerised before their presentation at the customs office of exit.

Where only part of the goods covered by an export declaration is presented, the person presenting the goods shall notify the number of packages or, if containerised, the equipment identification.

2. The customs office of exit shall inform the customs office of export of the goods presented about the arrival for the exit at the customs office of exit.
3. Goods declared for export may be presented at a customs office of exit other than that declared in the export declaration. Where the new customs office of exit is located in another

Member State than that originally declared, it shall request the export information from the customs office of export.

*Article IA-VIII-2-03 (820-06-IA)*

**Formalities before the exit 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 267(4)	Article 268	Article 796d (1)	Annex B	IA

1. The customs office of exit may carry out appropriate risk analysis or customs controls before the goods leave the customs territory of the Union in order to verify that the goods presented correspond to those declared. Any examination of the goods shall be carried out by the customs office of exit on the basis of the information received from the customs office of export, where applicable. [‘Anticipated export record’]

The following provisions shall apply in case of discrepancies indicated by the person presenting the goods, or discovered by the customs office of exit:

- (a) where goods are missing, the customs office of exit shall inform the customs office of export about the missing goods; [‘Exit results’ message];
- (b) where goods are in excess, the customs office of exit shall refuse the exit of these goods until an export declaration has been lodged for the goods in excess. In justified cases the export declaration may be lodged at the customs office of exit;
- (c) where there is a discrepancy in the nature of the goods, the customs office of exit shall refuse the exit of these goods until an export declaration has been lodged for them and shall inform the customs office of export [‘Exit results’ message]. The customs office of export shall invalidate the initial export declaration. In justified cases the export declaration may be lodged at the customs office of exit.

2. Where goods declared for export are no longer destined to be brought out of the customs territory of the Union, the person who removes the goods from the customs office of exit for carriage to a place within that territory shall inform the customs office of exit.

*Article IA-VIII-2-04 (820-09-IA)*

**Supervision and confirmation of exit by 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 267	Article 268	Article 796d (2,3)		IA

1. The customs office of exit shall supervise the physical exit of the goods from the customs territory of the Union.

2. The customs office of exit shall inform the customs office of export of the exit of the goods on the working day following the day the goods have left the customs territory of the Union or the exit from that territory has been refused.

3. In unforeseen circumstances, where goods covered by one export declaration are moved to a customs office of exit and subsequently leave the customs territory of the Union through more than one customs office of exit, each customs office of exit where the goods were presented shall control the physical exit of the goods which leave the customs territory of the Union from that office. The customs office(s) of exit shall inform the customs office of export of those goods which have left the customs territory of Union from those offices.

*Article IA-VIII-2-05 (820-10-IA)*

**Enquiry procedure**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 267	Article 268	Article 796da	-	IA

1. Where, after 90 days from the release of goods for export, the customs office of export has not been informed about the arrival at exit or the exit, it may request the person who lodged the customs declaration to indicate the date at which and the customs office from where the goods have left the customs territory of the Union.

2. The exporter or declarant may, on his own initiative or following a request made in accordance with paragraph 1, inform the customs office of export that all or part of the goods declared for export have left the customs territory of the Union indicating the date(s) at which and the customs office(s) of exit from where the goods have left the customs territory of the Union and request the customs office of export to certify the exit. In this case, the customs office of export shall request information on the exit of the goods from the customs office of exit, which shall respond within 10 days. ['exit results' message]

3. Where, in the cases referred to in paragraph 2, the customs office of exit does not confirm the exit of the goods within the deadline referred to in paragraph 2, the customs office of export shall inform the person who lodged the customs declaration. That person may provide to the customs office of export evidence that the goods have left the customs territory of the Union.

4. The evidence referred to in paragraph 3 may be provided in particular by one of the following means or a combination thereof:

- (a) a copy of the delivery note signed or authenticated by the consignee outside the customs territory of the Union;
- (b) the proof of payment or the invoice or the delivery note duly signed or authenticated by the economic operator which brought the goods out of the customs territory of the Union;
- (c) a declaration signed or authenticated by the company which brought the goods out of the customs territory of the Union;
- (d) a document processed by the customs authority of a Member State or a third country in line with their procedure and practices;

- (e) economic operators' records of goods supplied to ships, aircraft or offshore installations.

*Article IA-VIII-2-06 (820-11-IA)*

**Certification of exit to the exporter or declarant**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 267	Article 268	Articles 796e, 793b	-	IA

1. The customs office of export shall certify the exit to the person who lodged the customs declaration where that office:

- (a) has been informed by the customs office(s) of exit confirming that the goods have left the customs territory of the Union;
- (b) is the actual customs office of exit and has information to indicate that the goods have left the customs territory of the Union;
- (c) has been informed about the exit by the customs office of departure in cases where goods declared for export have been subsequently placed under a transit procedure and the actual customs office of destination is also the customs office of exit or the actual customs office of destination is outside the customs territory of the Union;
- (d) has, in the cases referred to in Article IA-VIII-2-05(2) (820-10(2)-IA), received no information on the exit of the goods from the customs office of exit within 30 days, but considers that the evidence provided in accordance with Article IA-VIII-2-05(4) (820-10(4)-IA) is sufficient. ['exit results' message]

2. The customs office of export shall inform the declared customs office of exit that it has certified the exit in accordance with paragraph 1(d).

## CHAPTER 3

### *Export and re-export*

#### *Article IA-VIII-3-01 (820-02-IA)*

#### **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 162	Article 165(a)	Article 787, 796 b (2)		IA

Where goods are to be moved to more than one customs office of exit as more than one consignment, each individual consignment shall be covered by a separate export declaration.

#### *Article IA-VIII-3-02 (820-13-IA)*

#### **Retrospective lodgement of an 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 162	Article 165(a)			IA

1. Where an export declaration was required but the goods have been brought out of the customs territory of the Union without such declaration, the exporter shall lodge a retrospective export declaration. This declaration shall be lodged at, and handled by, the customs office competent for the place where the exporter is established. The declaration shall be accepted and exit shall be certified subject to sufficient evidence concerning the nature and quantity of goods and the circumstances under which they left the customs territory of the Union.

2. Where Union goods have left the customs territory of the Union intended for re-import and are no longer intended to be re-imported, an export declaration shall be lodged at, and handled by the customs office competent for the place where the exporter is established. The declaration shall be accepted subject to sufficient evidence concerning the nature and quantity of goods and the circumstances under which they left the customs territory of the Union.

#### *Article IA-VIII-3-03 (820-14-IA)*

#### **Lodging of a 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 159(3)	Article 161(a)	Articles 841, 841a	-	IA

The re-export declaration shall be lodged at the customs office of discharge by the holder of the procedure which is to be discharged by re-export.

However the re-export declaration for discharging temporary admission for goods covered by an ATA/CPD carnet may be lodged at the customs office of exit.

*Article IA-VIII-3-04 (820-15-IA)*

**Use of an ATA/CPD carnet**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 267	Article 268	Articles 797-798		IA

1. An ATA/CPD carnet may be used as an export declaration where the carnet is issued in a Member State and endorsed and guaranteed by an association established in the customs territory of the Union forming part of an international guarantee chain.

2. The carnet shall be applicable only to Union goods which are not under the following circumstances:

- (a) they have undergone customs export formalities with a view to refunds being granted on export to territories outside the customs territory of the Union under the common agricultural policy;
- (b) they have come from intervention stocks, are subject to measures of control as to use and/or destination, and have undergone customs formalities on export to territories outside the customs territory of the Union under the common agricultural policy;
- (c) they are eligible for the repayment or remission of import duty on condition that they are exported from the customs territory of the Union.

3. Where goods covered by an ATA carnet are entered for the purposes of temporary export, the customs office of export shall carry out the following formalities:

- (a) verify the information given in boxes A to G of the exportation voucher against the goods under cover of the carnet;
- (b) complete, where appropriate, the box on the cover page of the carnet headed 'Certificate by customs authorities';
- (c) complete the counterfoil and box H of the exportation voucher;
- (d) enter its name in box H (b) of the re-importation voucher;
- (e) retain the exportation voucher.

4. If the customs office of export is not the customs office of exit, the customs office of export shall carry out the formalities referred to in paragraph 3, but it shall not complete box 7 of the exportation counterfoil, which must be completed by the customs office of exit.

5. The deadlines for re-import of the goods laid down by the customs office of export in box H (b) of the exportation voucher may not exceed the validity of the carnet.

6. Where Union goods which left the customs territory of the Union under cover of an ATA/CPD carnet are no longer intended to be re-imported, an export declaration shall be lodged at the customs office of export. This declaration shall be handled solely by the customs office of export.

7. On presentation of the carnet in question, the customs office competent for the place where the exporter is established shall, upon request, certify a copy of the carnet and invalidate the re-importation voucher and counterfoil.

## CHAPTER 4

### *Exit summary declaration*

#### *Article IA-VIII-4-01 (820-16-IA)*

#### **Lodging and registration of an exit 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 271	Article 273(a)	Articles 842a-842d	Annex B	IA

1. The customs office of exit shall:
  - (a) register immediately upon its receipt the exit summary declaration;
  - (b) without prejudice to paragraph 2, provide a Master Reference Number to the person who lodged the declaration;
  - (c) where appropriate, release the goods for exit from the customs territory of the Union.
2. In the case of the second subparagraph of Article 271(1) of the Code, the customs office where the exit summary declaration is lodged shall provide a Master Reference Number to the person who lodged the declaration.

In such cases the customs office of exit shall process such a declaration as if it had been lodged there.



## CHAPTER 5

### *Re-export notification*

*Article IA-VIII-5-01 (820-19-IA)*

#### **Notification and handling of a re-export notification**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 274	241a(a)Article 276(a)	Article 841a	Annex B	IA

1. The re-export notification shall be lodged in any language which is acceptable to the customs authorities.
2. Except in the cases referred to in the Article 274(4) of the Code, the customs office of exit shall:
  - (a) register immediately upon its receipt the re-export notification;
  - (b) provide a Master Reference Number to the person who lodged the advice;
  - (c) where appropriate, release the goods for exit from the customs territory of the Union.