

Brussels, 19.12.2014

TAXUD/UCC-DA/2014-3

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

DISCLAIMER

I. Purpose of the document

This document is a consolidation of the preliminary draft UCC-DA issued by DG TAXUD, which takes the state of play of discussions with Member States and other stakeholders during the Second Review Cycle (September - December 2014) as well as comments by the Customs Policy Group (CPG) into account. It shall be the basis for any further discussion with Member States and other stakeholders, including in the meetings scheduled in the week of 12 January 2015.

In the last CPG meeting, Member States have requested to continue reflections on the administrative transition, which is why the consolidated version does not contain a Title IX. The meetings in the week of 12 January will among other focus on the question how to word Title IX and whether it might be a better option to add specific provisions on administrative transitions needed, in the Title or Chapter concerned.

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.

The **Annexes A, B and 12 will be** consolidated in a separate document to be made available by 15.01.2015.

II. Legal follow-up

It has to be borne in mind that the preliminary draft DA are currently under review by the Commission's Legal Service and that this will result in changes to the wording without changes to the content of the provisions. The legal revision focuses on ensuring consistency, ensuring legal empowerments are respected and on making the text clearer and easier to read.

This document is a background document and it may have to be updated to take into account changes that result from the subsequent meetings, as well as from the Inter Service Consultation and from various policy initiatives (e.g. Blue belt e-manifest, Air Cargo Security, etc.). For the sake of transparency, Member States and stakeholders will be kept informed.

III. Business Process Modelling (BPM) follow-up

The related BPM models will be aligned with this document.

IV. How to read the document

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

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

Table of Contents

TITLE I	11
GENERAL PROVISIONS	11
CHAPTER 1	11
<i>Scope of the customs legislation, mission of customs and definitions</i>	11
CHAPTER 2	19
<i>Rights and obligations of persons with regard to the customs legislation</i>	19
Section 1	19
Provision of information	19
Subsection 1	19
Common data requirements, data-exchange and storage	19
Subsection 2	20
Data protection	20
Subsection 3	20
Registration of persons	20
Section 2	23
Customs representation	23
Section 3	23
Decisions relating to the application of the customs legislation	23
Subsection 1	23
Right to be heard	23
Subsection 2	24
Provisions pertaining to decisions taken upon application	24
Subsection 3	30
Decisions relating to binding information.....	30
Section 4	33
Authorised economic operator	33
Subsection I	33
Benefits.....	33
Subsection II.....	34
Application	34
Section 5	36
Penalties	36

Section 6.....	36
Appeals.....	36
Section 7.....	36
Control of goods.....	36
Section 8.....	36
Keeping of documents and other information, and charges and costs.....	36
CHAPTER 3	37
<i>Currency conversion and time-limits</i>	<i>37</i>
TITLE II	38
FACTORS ON THE BASIS OF WHICH IMPORT OR EXPORT DUTIES AND OTHER MEASURES IN RESPECT OF TRADE IN GOODS ARE APPLIED.....	38
CHAPTER 1	38
<i>Common Customs Tariff and tariff classification of goods</i>	<i>38</i>
CHAPTER 2	38
<i>Origin of goods</i>	<i>38</i>
Section 1.....	38
Non-preferential origin.....	38
Section 2.....	41
Preferential origin.....	41
Subsection 1	41
Procedures to facilitate the issue or making out of proofs of origin	41
Subsection 2	42
Rules of origin applicable within the framework of the EU's Generalised Scheme of Preferences (GSP)	42
Subsection 2A	77
Procedures and methods of administrative cooperation applicable with regard to exports using certificates of origin Form A, invoice declarations and movement certificates EUR.1	77
Subsection 2B.....	87
Subsection 3	87
Rules of origin applicable within the framework of the preferential tariff measures adopted unilaterally by the Union for certain countries or territories.....	87
CHAPTER 3	106
<i>Value of goods for customs purposes</i>	<i>106</i>
TITLE III.....	108
CUSTOMS DEBT AND GUARANTEES.....	108
CHAPTER 1	108

<i>Incurrence of a customs debt</i>	108
Section 1	108
Customs debt on import	108
Section 2	108
Customs debt on export	108
Section 3	108
Provisions common to customs debts incurred on import and export	108
Subsection 1	108
Rules for calculation of the amount of import or export duty	108
Subsection 2	111
Time Limit to establish the place where the customs debt is incurred	111
CHAPTER 2	114
<i>Guarantee for a potential or existing customs debt</i>	114
Section 1	114
General provisions	114
Section 2	116
Comprehensive guarantee and guarantee waiver	116
Section 3	118
Provisions for the union transit procedure and the procedure under CPD/ATA carnets	118
CHAPTER 3	121
Recovery and payment of duty and repayment and remission of the amount of import and export duty	121
Section 1	121
Determination of the amount of import or export duty, notification of the customs debt and entry in the accounts	121
Subsection 1	121
General provisions	121
Subsection 2	121
Specific provisions	121
Subsection 3	121
Notification of the customs debt and claim for payment from guaranteeing association ..	121
Section 2	122
Payment of the amount of import or export duty	122
Section 3	123
Repayment and remission	123
Subsection 1	124

General provisions and procedure.....	124
Subsection 2	126
Decisions to be taken by the Commission	126
CHAPTER 4	130
<i>Extinguishment of a customs debt.....</i>	130
Section 1	130
Irrecoverable loss.....	130
Section 2.....	130
Failures which have no significant effect on the correct operation of the customs procedure concerned, temporary storage	130
TITLE IV	132
GOODS BROUGHT INTO THE CUSTOMS TERRITORY OF THE UNION.....	132
CHAPTER 1	132
<i>Entry summary declaration.....</i>	132
CHAPTER 2	139
<i>Arrival of goods</i>	139
TITLE V.....	142
GENERAL RULES ON CUSTOMS STATUS, PLACING GOODS UNDER A CUSTOMS PROCEDURE, VERIFICATION, RELEASE AND DISPOSAL OF GOODS	142
CHAPTER 1	142
<i>Customs status of goods</i>	142
Section 1	142
General provisions.....	142
Section 2.....	143
Regular shipping service	143
Section 3.....	145
Proof of Union status.....	145
Subsection 1	145
General provisions.....	145
Subsection 2	147
Proof of union status provided by an authorised issuer	147
Subsection 3	147
Specific provisions concerning products of sea-fishing and other products taken from the sea by boats	147
CHAPTER 2	150

<i>Placing goods under a customs procedure</i>	150
Section 1	150
General provisions.....	150
Subsection 1	150
Special fiscal territories	150
Subsection 2	151
Customs declarations lodged using means other than electronic data-processing techniques	151
Section 2.....	156
Paper-based customs declarations	156
Section 2A.....	157
Standard customs declarations	157
Section 3.....	157
Simplified customs declarations.....	157
Section 4.....	159
Provisions applying to all customs declarations	159
Section 5.....	161
Other simplifications	161
Subsection 1	161
Centralised clearance.....	161
Subsection 2	162
Entry in the declarant's records	162
Subsection 3	163
Self-assessment	163
CHAPTER 3	164
<i>Verification and release of goods</i>	164
TITLE VI	165
RELEASE FOR FREE CIRCULATION AND RELIEF FROM IMPORT DUTY.....	165
CHAPTER 1	165
<i>Release for free circulation</i>	165
CHAPTER 2	167
<i>Relief from import duty</i>	167
Section 1	167
Returned goods.....	167
TITLE VII	170

SPECIAL PROCEDURES	170
CHAPTER 1	170
<i>General provisions</i>	170
Section 1	170
Application for an authorisation.....	170
Section 2	173
Taking a decision on the application	173
Section 3	182
Other provisions	182
CHAPTER 2	187
<i>Transit</i>	187
Section 1	187
External and internal transit	187
Subsection 1	187
General provisions.....	187
Subsection 2	187
Movement in accordance with The TIR Convention	187
Section 2	188
Union transit.....	188
Subsection 1	188
General provisions.....	188
Subsection 2	189
Union goods	189
Subsection 10	190
General provisions concerning simplifications	190
Subsection 11	190
Authorised Consignor	190
Subsection 12	191
Authorised consignee	191
Subsection 13	192
Use of seals of a special type.....	192
Subsection 15	193
Electronic transport document as a transit declaration.....	193
CHAPTER 3	194
<i>Storage</i>	194

CHAPTER 4	196
<i>Specific use</i>	196
Section 1	196
Temporary admission	196
Subsection 1	196
General provisions.....	196
Subsection 2	197
Means of transport, pallets and containers including their accessories and equipment.....	197
Subsection 3	203
Goods other than means of transport, pallets and containers	203
Subsection 4	210
operation of the procedure.....	210
Section 2	211
End-use.....	211
CHAPTER 5	212
<i>Processing</i>	212
Section 1	212
General provisions.....	212
Section 2	213
Inward processing	213
Section 3	213
Outward processing.....	213
TITLE VIII.....	215
GOODS TAKEN OUT OF THE CUSTOMS TERRITORY OF THE UNION	215
CHAPTER 1	215
<i>Formalities prior to the exit of goods</i>	215
CHAPTER 2	219
<i>Formalities on exit of goods.....</i>	219
CHAPTER 3	220
<i>Export and re-export</i>	220

TITLE I

GENERAL PROVISIONS

CHAPTER 1

Scope of the customs legislation, mission of customs and definitions

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

Definitions

Definitions

For the purposes of this Regulation, the following definitions shall apply:

1. 'AEO' means the authorised economic operator referred to in Article 38 of the Code;
2. 'AEOC' means the holder of an authorisation as referred to in Article 38(2)(a) of the Code;
3. 'AEOS' means the holder of an authorisation as referred to in Article 38(2)(b) of the Code;
4. 'AEOF' means the holder of authorisations as referred to in Article 38(2)(a) and in Article 38(2)(b) of the Code at the same time;
5. 'agricultural policy measures' means the provisions governing export refunds or import or export licences relating to agricultural products which are covered by the Common Agricultural Policy;
6. 'applicant' means a person who applies to the customs authorities for a decision;
7. 'ATA Carnet' means the international customs document for temporary admission established by virtue of the ATA Convention or the Istanbul Convention;
8. 'ATA Convention' means the Customs Convention on the ATA carnet for the temporary admission of goods done at Brussels on 6 December 1961;
9. 'Istanbul Convention' means the Convention on temporary admission done at Istanbul on 26 June 1990;
10. 'baggage' means all goods carried by whatever means in relation to a journey of a natural person;
11. 'Code' means Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code;
12. 'Union airport' means any airport situated in the customs territory of the Union;
13. 'Union port' means any sea port situated in the customs territory of the Union;

14. 'Convention on a common transit procedure' means the Convention on a common transit procedure done at Interlaken on 20 May 1987;
15. 'common transit country' means any country, other than a Member State of the Union that is a contracting party of the Convention on a common transit procedure;
16. 'country' means, in the context of origin of goods, either a third country, the Union or one of its Member States as appropriate including its territorial waters;
17. 'third country' means a country or territory outside the customs territory of the Union
18. 'CPD Carnet' means the international customs document used for the temporary admission of means of transport established by virtue of the Istanbul Convention;
19. 'currency' means any monetary unit used as a means of settlement between monetary authorities or on the international market;
20. 'customs office of departure' means the customs office where the customs declaration placing goods under a transit procedure is accepted;
21. 'customs office of destination' means the customs office where the goods placed under a transit procedure and the required information are presented in order to end the procedure;
22. 'customs office of first entry' means the customs office which is competent for customs supervision at the place where the means of transport carrying the goods arrives in the customs territory of the Union from a territory outside that territory. Where the office is not known at the time of the lodgement of the submission of the particulars of an entry summary declaration 'customs office of first entry' means the customs office competent for the place to which the goods are consigned. Where such place is not situated in the customs territory of the Union, the office of first entry shall be that according to the knowledge of the person concerned at the time of submitting the particulars of the entry summary declaration;
23. 'customs office of export' means the customs office where for goods being taken out of the customs territory of the Union the formalities concerning the export customs declaration are to be carried out or where a re-export declaration is to be lodged, where applicable;
24. 'customs office of guarantee' means the customs office where a guarantee is lodged;
25. 'customs office of placement' means customs office or offices indicated in the authorisation for a special procedure as referred to in Article 211(1) of the Code, empowered to release goods for a special procedure;
26. 'dispatch' means, in the context of trade in goods with special fiscal territories, the action of bringing goods out of a special fiscal territory to another part of the customs territory of the Union (including another special fiscal territory);
27. 'electronic data-processing techniques' means computerized processing of data for instance by means of electronic data interchange (EDI) or other standards supporting computer-to-computer interchange or transfer of structured data by standard messages

from one computer system to another without human intervention, or the online introduction of data required (for completion of the formalities) into customs data-processing systems;

28. 'EORI number (Economic Operators Registration and Identification number)' means an identification number, unique in the customs territory of the Union, assigned by a customs authority to an economic operator or to another person in order to register him for customs purposes pursuant to Article 9 of the Code;

29. 'essential spare parts' means parts which are:

- (a) components without which the proper operation of a piece of equipment, machine, apparatus or vehicle which have been put into free circulation or previously exported cannot be ensured, and
- (b) characteristic of those goods, and
- (c) intended for their normal maintenance and to replace parts of the same kind which are damaged or have become unserviceable;

30. 'exporter' means

- (a) the person established in the customs territory of the Union who holds the contract of the sale, leasing, processing or of another similar contract of the goods to be exported with the consignee established outside the customs territory of the Union,
- (b) the private individual carrying or sending the goods to be exported where these goods are contained in the private individual's personal luggage or in a consignment sent by one private individual to another,
- (c) in other cases, the person established in the customs territory of the Union who takes the decision that the goods are to be brought to a destination outside the customs territory of the Union.

31. 'generally accepted accounting principles' means the recognised consensus or substantial authoritative support within a country at a particular time as to which economic resources and obligations should be recorded as assets and liabilities, which changes in assets and liabilities should be recorded, how the assets and liabilities and changes in them should be measured, what information should be disclosed and how it should be disclosed, and which financial statements should be prepared;

32. 'goods of a non-commercial nature' means

- (a) in the case of goods contained in consignments sent by one private individual to another, such consignments:
 - (i) are of an occasional nature,
 - (ii) contain goods exclusively for the personal use of the consignee or his family, which do not by their nature or quantity reflect any commercial interest and
 - (iii) are sent to the consignee by the consignor free of payment of any kind;
- (b) in the case of goods contained in travellers' personal baggage, they:
 - (i) are of an occasional nature, and

(ii) consist exclusively of goods for the personal use of the travellers or their families, or of goods intended as presents; the nature and quantity of such goods must not be such as might indicate that they are being imported for commercial reasons;
33. 'holder of the decision' means a person to whom a decision is issued;
34. 'holder of the authorisation' means a person to whom an authorisation is issued;
35. 'introduction' means, in the context of trade in goods with special fiscal territories, the action of bringing goods into a special fiscal territory from another part of the customs territory of the Union (including another special fiscal territory);
36. 'monitoring customs office' means the customs office which ensures, where appropriate, that the formalities or requirements to which repayment or remission of the amount of import and export duty is subject, are fulfilled;
37. 'Master Reference Number' (MRN) means the registration number allocated by the competent customs authority to declarations or notifications referred to in points (9) to (14) of Article 5 of the Code or for proofs of Union status;
38. 'period for discharge' means the time by which goods placed under a special procedure, except transit, or processed products must be placed under a subsequent customs procedure, must be destroyed, must have been taken out of the customs territory of the Union or must be assigned to their prescribed end-use. In case of outward processing the period for discharge means the period within which goods temporarily exported may be re-imported into the customs territory of the Union in the form of processed products and placed under release for free circulation, in order to be able to benefit from total or partial relief from import duties;
39. 'piece of equipment, machine, apparatus or vehicle' means any of the goods listed in Sections XVI, XVII and XVIII of the Combined Nomenclature;
40. 'postal consignment' means a postal parcel or package containing goods other than items of correspondence, conveyed under the responsibility of or by a postal operator in accordance with the provisions of the Universal Postal Convention;
41. 'postal operator' means a designated operator established in and authorised by a Member State to provide the international services governed by the Universal Postal Convention;
42. 'items of correspondence' means letters, postcards, braille letters and printed matter and their electronic equivalents held on other media not liable to import or export duty;
43. 'outward processing IM/EX' means the prior import of processed products obtained from equivalent goods under outward processing before the export of the goods they are replacing, referred to in Article 223(2)(d) of the Code;
44. 'outward processing EX/IM' means the export of Union goods under outward processing before the import of processed products;
45. 'inward processing EX/IM' means the prior export of processed products obtained from equivalent goods under inward processing before the import of the goods they are

replacing, referred to in Article 223(2)(c) of the Code;
46. 'inward processing IM/EX' means the import of non-Union goods under inward processing before the export of processed products;
47. 'private individual' means natural persons other than taxable persons acting as such, i.e. within the framework of their economic activity, as defined by Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ¹ ;
48. 'private use' means, in the context of the temporary admission procedure, the use other than commercial of a means of transport;
49. '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;
50. 'public customs warehouse type I' means a public customs warehouse where the responsibilities referred to in Article 242(1) of the Code lie with the holder of the authorisation and with the holder of the procedure;
51. 'public customs warehouse type II' means a public customs warehouse where the responsibilities referred to in Article 242(2) of the Code lie with the holder of the procedure;
52. 'single transport document' means in the context of customs status a transport document issued in a Member State covering the carriage of the goods from the point of departure in the customs territory of the Union to the point of destination in that territory under the responsibility of the carrier issuing the document;
53. 'special fiscal territory' means a part of the customs territory of the Union where the provisions of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax or Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC ² do not apply;
54. 'supervising customs office' means <p>(a) in case of temporary storage as referred to in Title IV of the Code or in case of special procedures as referred to in Title VII of the Code, the customs office indicated in the authorisation to supervise either the temporary storage of the goods or the special procedure concerned;</p> <p>(b) in case of simplified customs declaration, as referred to in Article 166 of the Code, centralised clearance, as referred to in Article 179 of the Code, entry in the records, as referred to in Article 182 of the Code, and self-assessment, as referred to in Article 185 of the Code, the customs office indicated in the authorisation to supervise the placing of the goods under the customs procedure concerned;;</p>
55. 'TIR Convention' means the Customs Convention on the International Transport of Goods

¹ OJ No L 347, 11.12.2006, p. 1.

² OJ No L 9, 14.1.2009, p. 12.

under cover of TIR carnets done at Geneva on 14 November 1975;
56. 'TIR operation' means the movement of goods within the customs territory of the Union in accordance with the TIR Convention;
57. 'traveller' means any natural person who: <ul style="list-style-type: none"> (a) enters into the customs territory of the Union temporarily and is not normally resident there, or (b) returns to the customs territory of the Union where he is normally resident, after having been temporarily outside this territory, or (c) temporarily leaves the customs territory of the Union where he is normally resident, or (d) leaves the customs territory of the Union after a temporary stay, without being normally resident there;
58. 'value' means, in the context of non-preferential origin, the customs value at the time of import of the non-originating materials used or, if this is not known and cannot be ascertained, the first ascertainable price paid for such materials in the country of processing;
59. 'waste and scrap' means either of the following: <ul style="list-style-type: none"> (a) goods or products which are classified as waste and scrap in accordance with the Combined Nomenclature; (b) in the context of end-use or inward processing, goods or products resulting from a processing operation, which have no or low economic value and which cannot be used without further processing.
60. 'pallets' means a device on the deck of which a quantity of goods can be assembled to form a unit load for the purpose of transporting it, or of handling or stacking it with the assistance of mechanical appliances. This device is made up of two decks separated by bearers, or of a single deck supported by feet; its overall height is reduced to the minimum compatible with handling by fork lift trucks or pallet trucks; it may or may not have a superstructure;
61. '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;
62. '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;
63. 'Union status' means the customs status of goods as Union goods;
64. 'customs office of discharge' means customs office or offices indicated in the authorisation for a special procedure as referred to in Article 211(1) of the Code, empowered to release goods to a subsequent customs procedure or to receive the re-export declaration for the

purposes of discharging the special procedures;
65. 'accounts' means the commercial, customs, tax or other accounting material of the holder of the authorisation, or such data held on their behalf;
66. 'cost of the processing operation undertaken outside the customs territory of the Union' means the customs value of the processed products at the time of acceptance of the customs declaration for release for free circulation minus the statistical value of the corresponding temporary export goods at the time when they were placed under outward processing;
67. 'main processed products' means processed products for the production of which a processing procedure was authorised;
68. 'regular shipping service' means a service which carries goods in vessels that ply only between Union ports and may not come from, go to or call at any points outside the customs territory of the Union or in a free zone of a Union port.
69. 'habitual residence' means the place where a person usually lives, that is for at least 185 days in each calendar year, because of personal and occupational ties, or, in the case of a person with no occupational ties because of personal ties which show close links between that person and the place where he is living. However, the normal residence of a person whose occupational ties are in a different place from his personal ties and who consequently lives in turn in different places situated in two or more Member States shall be regarded as being the place of his personal ties, provided that such person returns there regularly. This last condition need not be met where the person is living in a Member State in order to carry out a task of a definite duration;

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

Special fiscal territories

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

1. The provisions of the customs legislation, including the simplifications for which it provides, as referred to in Article 1(3) of the Code are those laid down in Articles DA-IV-2-01, DA-V-1-06(1), DA-V-2-01 and DA-VII-2-05. They shall also concern the following:

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

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

- (a) the dispatch of goods from the special fiscal territory to another part of the customs territory of the Union;
 - (b) the introduction of goods into the special fiscal territory from another part of the customs territory of the Union.
3. With the exception of Article DA-V-1-06(1), a Member State may decide not to apply the provisions referred to in paragraph 1 in its territory for:
- (a) the dispatch of goods from another part of the customs territory of the Union to the special fiscal territory;
 - (b) the introduction of goods into another part of the customs territory of the Union from the special fiscal territory.

CHAPTER 2

Rights and obligations of persons with regard to the customs legislation

SECTION 1

PROVISION OF INFORMATION

SUBSECTION 1

COMMON DATA REQUIREMENTS, DATA-EXCHANGE AND STORAGE

Article DA-I-2-01 (121-1-01-DA)

Common data requirements

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(2)	Article 7(a)		Annex 52-01	DA

The common data requirements referred to in Article 6(2) of the Code shall be laid down:

- (a) for the exchange and storage of information required for applications and decisions, in Annex A-DA which includes:
 - Applications and decisions relating to binding information;
 - Applications and authorisations;
 - Application and decision on the remission or repayment of customs duties;
 - Application and approval of a place for the purpose of presenting the goods.
- (b) for the exchange and storage of information required for declarations notifications and proof of customs status, in Annex B-DA which includes:
 - Customs declarations (standard and simplified);
 - Exit and entry summary declarations;
 - Re-export declaration;
 - Temporary storage declaration;
 - Notifications;
 - Proof of customs status;
- (c) for the exchange and storage of information required for other cases, in Annex..

SUBSECTION 2

DATA PROTECTION

Disclaimer: NO DA foreseen.

SUBSECTION 3

REGISTRATION OF PERSONS

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

Scope of the subsection

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

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

Article DA-I-2-01b

Registration

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22(1)	Article 24(b)	none		IA

1. The customs authorities shall issue only one EORI number for each registered economic operator or other person requiring it for all its permanent businesses establishments in the customs territory of the Union.
2. Registered economic operators and other persons shall use their EORI number in all exchanges of information with the customs authorities.

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

Submission and content of EORI record

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(3)(a)	Article 7(b) for §1	Article 4m	Annex 12-01 (ex Annex)	DA

	Article 7(a) for §2		38d)	
--	---------------------	--	------	--

1. In accordance with Article 6(3)(a) of the Code Member States may allow persons to submit the particulars necessary for the EORI registration by means other than electronic data-processing techniques.
2. The content of the EORI record is defined in Annex 12-01.

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

Economic operators not established in the customs territory of the Union

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22(2)	Article 24(b)	Article 4l(3)	Annex 52-01 (ex Annexes 30A or 37)	DA
Article 9(2)	Article 10(a)	Article 4l(3)	Annex 52-01 (ex Annexes 30A or 37)	DA

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

- (a) he lodges in the customs territory of the Union a customs declaration other than:
 - (i) a customs declaration made in accordance with Articles DA-V-2-02 to DA-V-2-09;
 - (ii) a customs declaration for placing goods under the temporary admission procedure or a re-export declaration to discharge that procedure unless an EORI number is required for the use of the common guarantee management system.
 - (iii) a customs declaration made under the Convention on a common transit procedure by an economic operator established in common transit country, if this declaration is not lodged instead of an entry summary declaration or is not used as a pre-departure declaration;
 - (iv) a customs declaration made under the Union transit procedure by an economic operator established in Andorra or in San Marino, if this declaration is not lodged instead of an entry summary declaration or is not used as a pre-departure declaration.
- (b) he lodges in the customs territory of the Union an exit or entry summary declaration;
- (c) he lodges in the customs territory of the Union a temporary storage declaration;
- (d) he acts as a carrier where sea, inland waterway or air transport is concerned unless he is assigned a third country unique identification number which has

been made available in the framework of a third country traders' partnership programme which is recognised by the Union.

- (e) he acts as a carrier who is connected to the customs system and he wishes to receive any of notifications foreseen in the customs legislation regarding the lodgement or the amendment of the entry summary declaration.

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

Persons other than economic operators

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

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

- (a) such registration is required by the legislation of a Member State;
- (b) the person engages in operations for which an EORI number must be provided pursuant to Annex A and Annex B.

2. Paragraph 1 shall not apply to persons other than economic operators who occasionally lodge a customs declaration referred to in Article 158 of the Code provided the customs authorities consider this to be justified.

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

Invalidation of an EORI number

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

1. A EORI number shall be invalidated, in one of the following cases:

- (a) upon request by the registered person;
- (b) when the customs authority is aware that the registered person has ceased the activities requiring the registration.

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

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

SECTION 2

CUSTOMS REPRESENTATION

Disclaimer: NO DA foreseen.

SECTION 3

DECISIONS RELATING TO THE APPLICATION OF THE CUSTOMS LEGISLATION

SUBSECTION 1

RIGHT TO BE HEARD

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

Period for the right to be heard

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

1. Except where otherwise provided in this Regulation, the period referred to in the first subparagraph of Article 22(6) of the Code is set at 30 days.
2. Paragraph 1 does not apply, where the intended decision pertains to the results of the control of goods for which no summary declaration, temporary storage declaration, re-export declaration or customs declaration was lodged. In this case the customs authorities may require the person concerned to express his point of view within 24h

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

Means for the communication of the grounds

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

In accordance with Article 6(3)(a) of the Code, where the communication referred to in the first subparagraph of Article 22(6) of the Code is made as part of the process of verification, control or issue or where the application may be submitted or the decision notified using

means other than electronic data processing techniques, the communication may be made using the same means in accordance with the provisions in force in the Member State concerned

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

Exceptions from the right to be heard

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

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

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

SUBSECTION 2

PROVISIONS PERTAINING TO DECISIONS TAKEN UPON APPLICATION

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

Scope of the Subsection

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

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

I – APPLICATION FOR A DECISION

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

Conditions for the acceptance of an application

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

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

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

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

3. Paragraph 2 shall not apply in the case referred to in Article 28(1)(b) of the Code.

Article DA-I-2-09a

Competent Customs authority

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22(1)	Article 24(a)	none	-	DA

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.

II – TAKING OF A DECISION

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

Time limit

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

1. Where, after acceptance of the application, the decision-taking customs authority has found it necessary to ask for additional information from the applicant in order to reach its decision, it shall set a time limit that shall not exceed 30 days for providing that information and the time limit for taking a decision shall be extended by that time.
2. Where Article DA-I-2-06a(1) is applied, the time-limit for taking the decision shall be extended by a period of 30 days.
3. Where the customs authorities have found it necessary to extend the period for consultation between customs authorities in the cases where the applicant carries out adjustments in order to ensure the fulfilment of the necessary conditions and criteria to take the decision, the time limit to take the decision shall be extended by the time necessary to complete those adjustments.. The applicant shall be informed of the extension.
4. Where customs authorities conduct investigations which may lead to the detection of an infringement, the time limit to take the decision shall be extended by the time necessary to complete those investigations. Such an extension shall not exceed nine months. The applicant shall be notified of the extension, unless such notification would jeopardise the ongoing investigations.

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

Content of the decision

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

The decision shall contain all the necessary particulars for its management.

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

Date of effect

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

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

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

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

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

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

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

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

III – MANAGEMENT OF A DECISION

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

Re-assessment

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

1. A re-assessment of a decision shall be carried out by the decision-taking customs authority in the following cases:

- (a) where there are relevant changes to the relevant Union legislation;
- (b) where necessary, as a result of the monitoring carried out;
- (c) where necessary, due to the information provided by the holder of the decision in accordance with Article 23(2) of the Code or by other authorities.

2. The result of the re-assessment shall be communicated to the holder of the decision.

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

Cases of suspension of a decision

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

1. A decision shall be suspended by the decision-taking customs authority instead of being annulled, revoked or amended in accordance with Articles 23(3), 27 or 28 of the Code where:

- (a) that authority has sufficient grounds to suspect that that decision has to be annulled, revoked or amended but has still not all necessary elements to decide about the annulment, revocation or amendment;
- (b) that authority considers that fulfilment of the conditions laid down for the decision or compliance with the obligations imposed under that decision may be ensured by measures to be taken by the holder of the decision;
- (c) the holder of the decision requests such suspension because he is temporarily unable to fulfil the conditions laid down for the decision or to comply with the obligations imposed under that decision;

2. In cases referred to in points (b) and (c) of paragraph 1, the holder of the decision shall notify the decision-taking customs authority of the measures he commits to undertake to ensure the fulfilment of the conditions or compliance with the obligations, as well as the period of time he needs to take these measures.

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

Period of suspension of a decision

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

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

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

However, where the condition which may no longer be fulfilled by the holder of the decision is the one referred to in Article 39(a) of the Code, the decision shall be suspended until it is established whether the holder of the decision or any of the following persons

(i) the person in charge of the company which is the holder of the decision concerned or exercising control over its management

(ii) the person responsible for customs matters in the company which is the holder of the decision concerned

have committed serious infringement or repeated infringements;

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

2. Where, following the suspension of a decision, the decision-taking customs authority intends to annul, revoke or amend that decision in accordance with Articles 23(3), 27 or 28 of the Code, the period of suspension, as determined in accordance with paragraph 1, shall be extended, where appropriate until the decision on annulment, revocation or amendment takes effect.

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

End of the suspension

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

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

- (a) at the expiry of the period of suspension;
- (b) where, before the end of the period of suspension, the suspension is withdrawn by the decision-taking customs authority, as follows:
- (i) where the decision-taking customs authority establishes that the conditions for the annulment, revocation or amendment of the decision in accordance with Articles 23(3), 27 or 28 of the Code are not fulfilled;
- (ii) in the cases referred to in points (b) and (c) of Article DA-I-2-13(1) (124-2-13-DA(1)), where the holder of the decision has, to the satisfaction of the decision-taking customs authority, taken the necessary measures to ensure fulfilment of the conditions laid down for the decision or compliance with the obligations imposed under that decision;

(c) where the suspended decision is annulled, revoked or amended.

2. The decision-taking customs authority shall inform the holder of the decision of the end of the suspension.

Articles DA-I-2-16 to DA-I-2-18 (deleted)

SUBSECTION 3

DECISIONS RELATING TO BINDING INFORMATION

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

General provisions

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22(2), (3) and 23(4)	Article 24(b),(c) and (h)	-	-	DA

For the purpose of this Subsection:

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

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

Application for a decision relating to binding information

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

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

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

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

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

Article DA-I-2-20a (124-2-06-DA)

Time limit

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

Where the Commission notifies the customs authorities in accordance with Article 34(10)(a) of the Code, the time-limit for taking the decision referred to in the first sub-paragraph of Article 22(3) of the Code shall be extended by a period of 10 months. This period may be further extended by specific periods.

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

Notification of BOI decisions

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

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

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

Exchange of data relating to BOI decisions

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

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

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

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

Revocation of BTI decisions

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22(4), 34(7)(b)	Article 24(d), 36(a).	Article 13	-	DA

In the case of BTI decisions that are no longer compatible with guidance issued by the Commission, on the interpretation of the customs nomenclature published in the ‘C’ series of the *Official Journal of the European Union*, the customs authorities shall revoke those decisions with effect from the date of its publication. Before such guidance is issued, it shall be subject to consultation at Union level.

For the purposes of this article, customs nomenclature shall mean any of the nomenclatures referred to in Article 56(2)(a) and (b) of the Code.

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

Revocation of BOI decisions

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

In the case of BOI decisions that are no longer compatible with guidance issued by the Commission on the interpretation of the rules of origin published in the ‘C’ series of the *Official Journal of the European Union*, the customs authorities shall revoke those decisions with effect from the date of its publication. . Before such guidance is issued, it shall be subject to consultation at Union level.

SECTION 4

AUTHORISED ECONOMIC OPERATOR

SUBSECTION I

BENEFITS

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

Facilitations regarding pre-departure declarations

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

Where the pre-departure declaration takes any of the forms as laid down in points (a) or (b) of Article 263(3) of the Code and the person lodging it and, where applicable, the person on whose behalf such a declaration is lodged, is AEOS or AEOF, no additional particulars than those necessary for the customs or re-export declaration concerned shall be required.

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

More favourable treatment regarding risk assessment and control

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

1. The more favourable treatment referred to in Article 38(6) of the Code shall be without prejudice to any customs controls related to specific threats or control obligations set out in other Union legislation.
2. In cases of elevated threat conditions, including following an incident requiring the closing and re-opening of the customs office of entry or of exit, and consistent with any national security requirements, customs authorities shall for consignments declared by AEOS and AEOF carry out the necessary formalities and controls, as a matter of priority.
3. Where an entry summary declaration or, in the cases referred to in Article 130 of the Code, a customs declaration or a temporary storage declaration has been lodged by an AEOS or an AEOF or is available in his system as provided for in Article 127(8) of the Code, the competent customs office shall, before the arrival of the goods in the customs territory of the Union, notify him if the consignment has been selected for physical control.

That information shall be made available also to the carrier not being the person having lodged it, provided that he is AEO or AEOF and is connected to the customs systems.

That information shall not be provided where security conditions require otherwise or where it jeopardises the controls to be carried out and/or the results thereof.

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

That information shall not be provided where it may jeopardise the controls to be carried out and/or the results thereof.

5. In cases where consignments declared by an AEO have been selected for physical and where applicable documentary control the necessary controls shall be carried out as a matter of priority.

If an AEO so requests, and subject to agreement with the customs authority, these controls may be carried out at a place other than the place where the goods has to be presented to customs.

Article DA-I-2-27 (deleted)

SUBSECTION II

APPLICATION

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

Application for an authorisation

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

1. A self-assessment questionnaire shall be submitted together with the application.
2. One single application for authorisation as an AEO shall be made by the economic operator for all its permanent business establishments in the customs territory of the Union which are not persons as defined in Article 5(4) of the Code.

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

Competent customs authority

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

Article 22(1), 3 rd subparagraph	Article 24(a)	Article 14d		DA
---	---------------	-------------	--	----

Where the competent customs authority cannot be determined according to the third subparagraph of Article 22(1) of the Code and Article DA-I-2-09a, the application shall be submitted to the customs authorities of the place where the applicant has a permanent business establishment and where information about the applicant's general logistical management activities in the Union is kept or is accessible.

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

Time-limit

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22(3)	Article 24(c)	Article 14o		DA

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

2. Where criminal proceedings are pending which may 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, the time limit to take the decision shall be extended by the time necessary to complete those proceedings.

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

Date of effect of the authorisation

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

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

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

Legal effects of suspension

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

1. The suspension of an AEO authorisation shall not affect any other 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 suspension also have relevance for that decision.

2. The suspension of any other decision shall not automatically affect the AEO authorisation which has been granted with regard to the same person.

3. In the case of AEOF, where Article DA-I-2-13(1) (124-2-13-DA(1)) shall apply due to non-fulfilment of the conditions laid down in:

(a) Article 39(d) of the Code, the AEOC shall be suspended and AEOS remains valid.

(b) Article 39(e) of the Code, the AEOS shall be suspended and AEOC remains valid.

SECTION 5

PENALTIES

Disclaimer: NO DA foreseen.

SECTION 6

APPEALS

Disclaimer: NO DA foreseen.

SECTION 7

CONTROL OF GOODS

Disclaimer: NO DA foreseen.

SECTION 8

KEEPING OF DOCUMENTS AND OTHER INFORMATION, AND CHARGES AND COSTS

Disclaimer: NO DA foreseen.

CHAPTER 3

Currency conversion and time-limits

Disclaimer: NO DA foreseen.

TITLE II

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

CHAPTER 1

Common Customs Tariff and tariff classification of goods

Disclaimer: NO DA foreseen.

CHAPTER 2

Origin of goods

SECTION 1

NON-PREFERENTIAL ORIGIN

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

Goods wholly obtained in a single country

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

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

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

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

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

Goods the production of which involved more than one country

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

1. Pursuant to Article 60(2) of the Code, goods listed in Annex 22-01 shall be considered to have undergone their last, substantial, economically justified processing or working, in an undertaking equipped for that purpose, resulting in the manufacture of a new product or representing an important stage of manufacture, in the country in which the rules set out in that Annex for the goods in question are fulfilled.

Where commercial policy measures apply to products or materials originating in a specific country, a processing or working on those products or materials in another country may not be considered economically justified if it is established or can be presumed on the basis of the facts as ascertained, that its object was to avoid the application of the measures in question.

2. Where the rules set out in paragraph 1 do not allow for origin determination, the following residual rules shall apply in sequence:

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

3. The method of applying the primary rules in Annex 22-01 and the residual rules in paragraph 2 is described in the introductory notes and the chapter notes in that Annex.

4. For all goods not listed in Annex 22-01, origin shall be determined on a case-by-case basis, applying the principles laid down in Article 60(2) of the Code and taking into account the specific circumstances under which the working or processing has occurred. The second sub-paragraph of paragraph 1 shall apply.

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

Minimal operations

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 60(2)	Article 62	Article 38	-	DA

The following shall not be considered as last, substantial, economically justified processing or working conferring origin:

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

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

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

Accessories, spare parts or tools

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

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

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

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

Neutral elements and packing

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

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

2. Where, under General Interpretative rule 5 for the interpretation of the Harmonized System, packing materials and specially shaped or fitted packaging containers are included with the product for classification purposes, they shall be disregarded for the purpose of determining origin, except where the rule in Annex 22-01 for the goods concerned is based on an added value percentage.

SECTION 2

PREFERENTIAL ORIGIN

SUBSECTION 1

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

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

Means for applying for and the issuing of Information Certificates INF 4

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

1. In accordance with Article 6(3)(a) of the Code, an application for the Information Certificate INF 4 may be made by means other than electronic-data processing techniques in accordance with the provisions in force in the Member State concerned, using the form shown in Annex 22-02.

2. In accordance with Article 6(3)(a) of the Code, the Information Certificate INF 4 shall be issued using the form shown in Annex 22-02.

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

Means for applying for and the issuing of approved exporter authorisations

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

In accordance with Article 6(3)(a) of the Code, the application for the status of approved exporter for the purpose of making out proofs of preferential origin may be made and the relevant authorisation may be issued by means other than electronic data-processing techniques in line with the provisions in force in the Member State concerned.

SUBSECTION 2

RULES OF ORIGIN APPLICABLE WITHIN THE FRAMEWORK OF THE EU'S GENERALISED SCHEME OF PREFERENCES (GSP)

I - GENERAL PROVISIONS

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

Scope

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

This Subsection, Subsection 2A and Subsection 2B lay down the rules concerning the definition of the concept of 'originating products', the procedures and the methods of administrative cooperation related thereto, for the purposes of the application of the generalised scheme of preferences (GSP) granted by the Union by Regulation (EU) No 978/2012 of the European Parliament and of the Council³ to developing countries ('the scheme').

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

Definitions

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 64(3)	Article 65	Article 67		DA

³ Regulation (EU) No 978/2012 of the European Parliament and of the Council of 25 October 2012 applying a scheme of generalised tariff preferences and repealing Council Regulation (EC) No 732/2008 (OJ L 303, 31.10.2012, p. 1).

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

- (a) 'beneficiary country' means a country as defined in Article 2 (b) and (d) of Regulation (EC) No 978/2012;
- (b) 'manufacture' means any kind of working or processing including assembly;
- (c) 'material' means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (d) 'product' means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (e) 'goods' means both materials and products;
- (f) 'bilateral cumulation' means a system that allows products which according to this Regulation originate in the Union, to be considered as originating materials in a beneficiary country when they are further processed or incorporated into a product in that beneficiary country;
- (g) 'cumulation with Norway, Switzerland or Turkey' means a system that allows products which originate in Norway, Switzerland or Turkey to be considered as originating materials in a beneficiary country when they are further processed or incorporated into a product in that beneficiary country and imported into the Union;
- (h) 'regional cumulation' means a system whereby products which according to this Regulation originate in a country which is a member of a regional group are considered as materials originating in another country of the same regional group (or a country of another regional group where cumulation between groups is possible) when further processed or incorporated in a product manufactured there;
- (i) 'extended cumulation' means a system, conditional upon the granting by the Commission, on a request lodged by a beneficiary country and whereby certain materials, originating in a country with which the Union has a free-trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade (GATT) in force, are considered to be materials originating in the beneficiary country concerned when further processed or incorporated in a product manufactured in that country;
- (j) 'fungible materials' means materials that are of the same kind and commercial quality, with the same technical and physical characteristics, and which cannot be distinguished from one another once they are incorporated into the finished product;
- (k) 'regional group' means a group of countries between which regional cumulation applies;
- (l) 'customs value' means the value as determined in accordance with the 1994 Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on Customs Valuation);
- (m) 'value of materials' in the list in Annex 22-03 means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the country of production; where the value of the originating

materials used needs to be established, this point shall be applied *mutatis mutandis*;

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

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

- (o) 'maximum content of non-originating materials' means the maximum content of non-originating materials which is permitted in order to consider a manufacture as working or processing sufficient to confer originating status on the product. It may be expressed as a percentage of the ex-works price of the product or as a percentage of the net weight of these materials used falling under a specified group of chapters, chapter, heading or sub-heading;
- (p) 'net weight' means the weight of the goods themselves without packing materials and packing containers of any kind;
- (q) 'chapters', 'headings' and 'sub-headings' mean the chapters, the headings and sub-headings (four- or six-digit codes) used in the nomenclature which makes up the Harmonized System with the changes pursuant to the Recommendation of 26 June 2004 of the Customs Cooperation Council;
- (r) 'classified' refers to the classification of a product or material under a particular heading or sub-heading of the Harmonized System;
- (s) 'consignment' means products which are either:
 - (i) sent simultaneously from one exporter to one consignee; or
 - (ii) covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such document, by a single invoice;
- (t) 'exporter' means a person exporting the goods to the Union or to a beneficiary country who is able to prove the origin of the goods, whether or not he is the manufacturer and whether or not he himself carries out the export formalities;
- (u) 'registered exporter' means:
 - (i) an exporter who is established in a beneficiary country and is registered with the competent authorities of that beneficiary country for the purpose of exporting products under the scheme, be it to the Union or another beneficiary country with which regional cumulation is possible; or
 - (ii) an exporter who is established in a Member State and is registered with the customs authorities of that Member State for the purpose of exporting products originating in the Union to be used as materials in a beneficiary country under bilateral cumulation; or

(iii) a re-consignor of goods who is established in a Member State and is registered with the customs authorities of that Member State for the purpose of making out replacement statements on origin in order to re-consign originating products elsewhere within the customs territory of the Union or, where applicable, to Norway, Switzerland or Turkey ('a registered re-consignor');

(v) 'statement on origin' means a statement made out by the exporter or the re-consignor of the goods indicating that the products covered by it comply with the rules of origin of the scheme.

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

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

4. For the purpose of point (u) of paragraph 1, where the exporter is represented for the purpose of carrying out export formalities and the representative of the exporter is also a registered exporter, this representative shall not use his own registered exporter number.

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

Obligation of beneficiary countries to provide administrative cooperation

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

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

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

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

- (a) providing all necessary support in the event of a request by the Commission for the monitoring by it of the proper management of the scheme in the country concerned, including verification visits on the spot by the Commission or the customs authorities of the Member States;

- (b) without prejudice to Articles DA-II-2-48 (222-2-41 DA) and DA-II-2-49 (222-2-42 DA), verifying the originating status of products and the compliance with the other conditions laid down in this Subsection, including visits on the spot, where requested by the Commission or the customs authorities of the Member States in the context of origin investigations.

3. The beneficiary countries shall submit the undertaking referred to in paragraph 1 to the Commission at least three months before the date on which they intend to start the registration of exporters.

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

Registered exporter database: Notifications to the Commission

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 64(3)	Article 65	Article 69		DA

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

- (a) part of the governmental authorities of the country concerned, or act under the authority of the government thereof, and competent to register exporters in the REX system, modify and update registration data and revoke registrations;
- (b) part of the governmental authorities of the country concerned and responsible for ensuring the administrative co-operation with the Commission and the customs authorities of the Member States as provided for in this Subsection.

They shall notify the Commission of the names and addresses and contact details of those authorities. The notification shall be sent to the Commission at the latest three months before the date on which the beneficiary countries intend to start the registration of exporters.

2. Member States shall notify the Commission of the names, addresses and contact details of their customs authorities which are:

- (a) competent to register exporters and re-consignors of goods in the REX system, modify and update registration data and revoke registration;
- (b) responsible for ensuring the administrative co-operation with the competent authorities of the beneficiary countries as provided for in this Section.

The notification shall be sent to the Commission by 30 September 2016.’

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

Registered exporter database: obligations of the authorities

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 64(3)	Article 65	Article 69		DA

1. The Commission shall set up the REX system and make it available by 1 January 2017.

2. The competent authorities of beneficiary countries and the customs authorities of Member States shall upon receipt of the complete application form referred to in Annex 22-06 assign without delay the number of registered exporter to the exporter or, where appropriate, the re-consignor of goods and enter into the REX system the number of registered exporter, the registration data and the date from which the registration is valid in accordance with Article *DA-II-2-36(5)*.

The competent authorities of a beneficiary country or the customs authorities of a Member State shall inform the exporter or, where appropriate, the re-consignor of goods of the number of registered exporter assigned to that exporter or re-consignor of goods and of the date from which the registration is valid.

3. Where the competent authorities consider that the information provided in the application is incomplete it shall inform the exporter thereof without delay.

4. The competent authorities of beneficiary countries and the customs authorities of Member States shall keep the data registered by them up to date. They shall modify those data immediately after having been informed by the registered exporter in accordance with Article *DA-II-2-37*.

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

Registered exporter database: access rights to the database

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 64(3)	Article 65	Article 69		DA

1. The Commission shall ensure that access to the REX system is given in accordance with this Article.

2. The Commission shall have access to consult all the data contained therein.

3. The competent authorities of a beneficiary country shall have access to consult the data concerning exporters registered by them.

4. The customs authorities of the Member States shall have access to consult the data registered by them, by the customs authorities of other Member States and by the competent authorities of beneficiary countries as well as by Norway, Switzerland and Turkey. This access to the data shall take place for validation of the number of a registered exporter when it is used in customs declaration.

5. The Commission shall provide secure access to the REX system to the competent authorities of beneficiary countries.

To the extent that by the agreement referred to in Article *DA-II-2-48* Norway and Switzerland have agreed with the Union to share the REX system, the Commission shall provide secure access to the REX system to the customs authorities of these countries. A secure access to the REX system shall also be provided to Turkey once that country fulfils certain conditions.

6. In the event that all efforts on dispute resolution fail, the Commission must bear responsibility in accordance with Article 32 of Regulation (EC) 45/2001 for any damage suffered by the data subject as a result of a violation. Such responsibility covers damages resulting from violations committed by third countries having replicated the data of the REX system locally in cases where the data subject was not able reasonably to obtain redress from those third countries.

7. Where a country or territory has been removed from Annex II to Regulation (EU) No 978/2012, the competent authorities of the beneficiary country shall keep the access to the REX system as long as required in order to enable them to comply with their obligations under Article *DA-II-2-14*.

8. The Commission shall make the following data available to the public with the consent given by the exporter by signing box 6 of the form set out in Annex 22-06:

- (a) name of the registered exporter;
- (b) address of the place where the registered exporter is established;
- (c) contact details as specified in box 2 of the form set out in Annex 22-06;
- (d) indicative description of goods which qualify for preferential treatment, including indicative list of Harmonised System's headings or chapters, as specified in box 4 of the form set out in Annex 22-06;
- (e) EORI or the trader identification numbers of the registered exporter.

The refusal to sign box 6 shall not constitute a ground for refusing to register the exporter.

9. The Commission shall always make the following data available to the public

- (a) the number of registered exporter;
- (b) the date from which the registration is valid;
- (c) the date of the revocation of the registration where applicable;
- (d) information whether the registration applies also to exports to Norway, Switzerland and Turkey, once that country fulfils certain conditions;
- (e) date of the last synchronisation between the REX system and the public website.

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

Registered exporter database: data protection

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 64(3)	Article 65	Article 69		DA

1. The data registered in the REX system shall be processed solely for the purpose of the application of the scheme as set out in this sub-Section.

2. Registered exporters shall be provided with the information laid down in Article 11(1)(a) to (e) of Regulation (EC) No 45/2001 or Article 10 of Directive 95/46/EC. In addition, they shall also be provided with the following information:

(a) information concerning the legal basis of the processing operations for which the data are intended;

(b) the data retention period.

Registered exporters shall be provided with that information via a notice attached to the application to become a registered exporter as set out in Annex 22-06.

3. Each competent authority in a beneficiary country referred to in Article *DA-II-2-12(1)(a)* and each customs authority in a Member State referred to in Article *DA-II-2-12(2)(a)* that has introduced data into the REX system shall be considered the controller with respect to the processing of those data.

The Commission shall be considered as a joint controller with respect to the processing of all data to guarantee that the registered exporter will obtain his rights.

4. The rights of registered exporters with regard to the processing of data which is stored in the REX system listed in Annex 22-06 and processed in national systems shall be exercised in accordance with the data protection legislation implementing Directive 95/46/EC of the Member State which is storing their data.

5. Member States shall keep up to date in their national systems the data of the REX system they have access to.

6. The rights of registered exporters with regard to the processing of their registration data by the European Commission shall be exercised in accordance with Regulation (EC) No 45/2001.

7. Any request by a registered exporter to exercise the right of access, rectification, erasure or blocking of data in accordance with Regulation (EC) No 45/2001 shall be submitted to and processed by the controller of data.

Where a registered exporter has submitted such a request to the Commission without having tried to obtain his rights from the controller of data, the Commission shall forward that request to the controller of data of the registered exporter.

If the registered exporter failed to obtain his rights from the controller of data, the registered exporter shall submit such request to the Commission acting as controller. The Commission shall have the right to rectify, erase or block the data.

8. The competent authorities in a beneficiary country shall undertake to process the registration data in accordance with Regulation (EC) No 45/2001.

9. The national supervisory data protection authorities and the European Data Protection Supervisor, each acting within the scope of their respective competence, shall cooperate and ensure coordinated supervision of the registration data.

They shall, each acting within the scope of its respective competences, exchange relevant information, assist each other in carrying out audits and inspections, examine difficulties of interpretation or application of this Regulation, study problems with the exercise of independent supervision or in the exercise of the rights of data subjects, draw up harmonised proposals for joint solutions to any problems and promote awareness of data protection rights, as necessary.

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

Registered exporter database: Publicity measures

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

The Commission will publish in the *Official Journal of the European Union* (C series) the list of beneficiary countries and the date on which they are considered to meet the conditions referred to in Articles 68, 69 and 91 (1). The Commission will update this list when a new beneficiary country fulfils the same conditions and when a beneficiary country no longer fulfils the conditions.

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

Obligation of the beneficiary countries to provide administrative cooperation

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

1. Failure by the competent authorities of a beneficiary country to comply with Articles 68(1), 69b(3), 92, 93 or 97g or systematic failure to comply with Article 97h(2) may entail temporary withdrawal of preferences under the scheme for that country, in accordance with Article 21 of Regulation (EU) No 978/2012.

2. Where a country or territory has been removed from Annex II to Regulation (EU) No 978/2012, the obligation to provide administrative cooperation laid down in Articles *DA-II-2-12*, *DA-II-2-12a*, *DA-II-2-30(10)* and *DA-II-2-48* shall continue to apply to that country or territory for a period of three years from the date of its removal from that annex.

II - DEFINITION OF THE CONCEPT OF ORIGINATING PRODUCTS

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

General principles

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

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

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

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

Principle of territoriality

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

1. The conditions set out in this Subsection for acquiring originating status shall be fulfilled in the beneficiary country concerned.
2. If originating products exported from the beneficiary country to another country are returned, they shall be considered as non-originating unless it can be demonstrated to the satisfaction of the competent authorities that the following conditions are fulfilled:
 - (a) the products returned are the same as those which were exported, and
 - (b) they have not undergone any operations beyond that necessary to preserve them in good condition while in that country or while being exported.

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

Non-manipulation

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

1. The products declared for release for free circulation in the Union shall be the same products as exported from the beneficiary country in which they are considered to originate. They shall not have been altered, transformed in any way or subjected to operations other than operations to preserve them in good condition or the adding or affixing of marks, labels, seals or any other documentation to ensure compliance with specific domestic requirements applicable in the Union, prior to being declared for release for free circulation.
2. The products imported into a beneficiary country for the purpose of cumulation under Articles DA-II-2-27, DA-II-2-28, DA-II-2-29 or DA-II-2-30 shall be the same products as exported from the country in which they are considered to originate. They shall not have been altered, transformed in any way or subjected to operations other than operations to preserve them in good condition, prior to being declared for the relevant customs procedure in the country of imports.
3. Storage of products or consignments may take place provided they remain under customs supervision in the country or countries of transit.
4. The splitting of consignments may take place where carried out by the exporter or under his responsibility, provided the goods concerned remain under customs supervision in the country or countries of transit.
2. Compliance with paragraph 1 to 4 shall be considered as satisfied unless the customs authorities have reason to believe the contrary; in such cases, the customs authorities may

request the declarant to provide evidence of compliance, which may be given by any means, including contractual transport documents such as bills of lading or factual or concrete evidence based on marking or numbering of packages or any evidence related to the goods themselves.

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

Wholly obtained products

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

1. The following shall be considered as wholly obtained in a beneficiary country:
 - (a) mineral products extracted from its soil or from its seabed;
 - (b) plants and vegetable products grown or harvested there;
 - (c) live animals born and raised there;
 - (d) products from live animals raised there;
 - (e) products from slaughtered animals born and raised there;
 - (f) products obtained by hunting or fishing conducted there;
 - (g) products of aquaculture where the fish, crustaceans and molluscs are born and raised there;
 - (h) products of sea fishing and other products taken from the sea outside any territorial sea by its vessels;
 - (i) products made on board its factory ships exclusively from the products referred to in point (h);
 - (j) used articles collected there that are fit only for the recovery of raw materials;
 - (k) waste and scrap resulting from manufacturing operations conducted there;
 - (l) products extracted from the seabed or below the seabed which is situated outside any territorial sea but where it has exclusive exploitation rights;
 - (m) goods produced there exclusively from products specified in points (a) to (l).
2. The terms 'its vessels' and 'its factory ships' in paragraph 1(h) and (i) shall apply only to vessels and factory ships which meet each of the following requirements:
 - (a) they are registered in the beneficiary country or in a Member State;
 - (b) they sail under the flag of the beneficiary country or of a Member State;
 - (c) they meet one of the following conditions:
 - (i) they are at least 50% owned by nationals of the beneficiary country or of Member States, or
 - (ii) they are owned by companies:

- which have their head office and their main place of business in the beneficiary country or in Member States, and
- which are at least 50% owned by the beneficiary country or Member States or public entities or nationals of the beneficiary country or Member States.

3. The conditions of paragraph 2 may each be fulfilled in Member States or in different beneficiary countries insofar as all the beneficiary countries involved benefit from regional cumulation in accordance with Article DA-II-2-29(1) and (5) (222-2-21(1) and (5) DA). In this case, the products shall be deemed to have the origin of the beneficiary country under which flag the vessel or factory ship sails in accordance with point (b) of paragraph 2.

The first sub-paragraph shall apply only provided that the conditions laid down in Article DA-II-2-29(2)(a), (c) and (d) (222-2-21(2)(a), (c) and (d) DA) have been fulfilled.

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

Sufficiently worked or processed products

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

1. Without prejudice to Articles DA-II-2-21 (222-2-13 DA) and DA-II-2-22 (222-2-14 DA), products which are not wholly obtained in the beneficiary country concerned within the meaning of Article DA-II-2-18 (222-2-10 DA) shall be considered to originate there, provided that the conditions laid down in the list in Annex 22-03 for the goods concerned are fulfilled.

2. If a product which has acquired originating status in a country in accordance with paragraph 1 is further processed in that country and used as a material in the manufacture of another product, no account shall be taken of the non-originating materials which may have been used in its manufacture.

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

Averages

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

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

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

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

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

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

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

Insufficient working or processing

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

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

- (a) preserving operations to ensure that the products remain in good condition during transport and storage;
- (b) breaking-up and assembly of packages;
- (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
- (d) ironing or pressing of textiles and textile articles;
- (e) simple painting and polishing operations;
- (f) husking and partial or total milling of rice; polishing and glazing of cereals and rice;
- (g) operations to colour or flavour sugar or form sugar lumps; partial or total milling of crystal sugar;
- (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
- (i) sharpening, simple grinding or simple cutting;
- (j) sifting, screening, sorting, classifying, grading, matching (including the making-up of sets of articles);

- (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (m) simple mixing of products, whether or not of different kinds; mixing of sugar with any material;
- (n) simple addition of water or dilution or dehydration or denaturation of products;
- (o) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (p) slaughter of animals ;
- (q) a combination of two or more of the operations specified in points (a) to (p).

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

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

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

General tolerance

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

1. By way of derogation from Article DA-II-2-19 (222-2-11 DA) and subject to paragraphs 2 and 3 of this Article, non-originating materials which, according to the conditions set out in the list in Annex 22-03 are not to be used in the manufacture of a given product may nevertheless be used, provided that their total value or net weight assessed for the product does not exceed:

- (a) 15% of the weight of the product for products falling within Chapters 2 and 4 to 24 of the Harmonized System, other than processed fishery products of Chapter 16;
- (b) 15% of the ex-works price of the product for other products, except for products falling within Chapters 50 to 63 of the Harmonized System, for which the tolerances mentioned in Notes 6 and 7 of Part I of Annex 22-03, shall apply.

2. Paragraph 1 shall not allow to exceed any of the percentages for the maximum content of non-originating materials as specified in the rules laid down in the list in Annex 22-03.

3. Paragraphs 1 and 2 shall not apply to products wholly obtained in a beneficiary country within the meaning of Article DA-II-2-18 (222-2-10 DA). However, without

prejudice to Articles DA-II-2-21 (222-2-13 DA) and DA-II-2-23(2) (222-2-15(2) DA), the tolerance provided for in those paragraphs shall nevertheless apply to the sum of all the materials which are used in the manufacture of a product and for which the rule laid down in the list in Annex 22-03 for that product requires that such materials be wholly obtained.

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

Unit of qualification

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

1. The unit of qualification for the application of the provisions of this Subsection shall be the particular product which is considered as the basic unit when determining classification using the Harmonized System.
2. When a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each individual item shall be taken into account when applying the provisions of this Subsection.
3. Where, under General Interpretative rule 5 of the Harmonized System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

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

Accessories, spare parts and tools

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

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

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

Sets

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

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

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

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

Neutral elements

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

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

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

III - CUMULATION

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

Bilateral cumulation

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 64(3)	Article 65	Article 84	-	DA

Bilateral cumulation shall allow products originating in the Union to be considered as materials originating in a beneficiary country when incorporated into a product manufactured in that country, provided that the working or processing carried out there goes beyond the operations described in Article DA-II-2-21(1) (222-2-13(1) DA).

Articles DA-II-2-15 to DA-II-2-26, Article DA-II-2-48 and DA-II-2-49 shall apply mutatis mutandis to exports from the Union to a beneficiary country for the purposes of bilateral cumulation.

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

Cumulation with Norway, Switzerland and Turkey

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

1. In so far as Norway, Switzerland and Turkey implement a generalised scheme of preferences beneficial to developing countries and apply a definition of the concept of origin corresponding to that set out in this Subsection, cumulation with Norway, Switzerland or Turkey shall allow products originating in these countries to be considered as materials originating in a beneficiary country provided that the working or processing carried out there goes beyond the operations described in Article DA-II-2-21(1) (222-2-13(1) DA).

2. Paragraph 1 shall apply on condition that Norway, Switzerland and Turkey grant, by reciprocity, the same treatment to products originating in beneficiary countries which incorporate materials originating in the Union.

3. Paragraph 1 shall not apply to products falling within Chapters 1 to 24 of the Harmonized System.

4. The Commission will publish in the *Official Journal of the European Union* (C series) the date on which the conditions laid down in paragraphs 1 and 2 are fulfilled.

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

Regional cumulation

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

1. Regional cumulation shall apply to the following four separate regional groups:

- (a) Group I: Brunei, Cambodia, Indonesia, Laos, Malaysia, Myanmar/Burma, Philippines, Thailand, Vietnam;
- (b) Group II: Bolivia, Colombia, Costa Rica, Ecuador, El Salvador, Guatemala, Honduras, Nicaragua, Panama, Peru, Venezuela;
- (c) Group III: Bangladesh, Bhutan, India, Maldives, Nepal, Pakistan, Sri Lanka;
- (d) Group IV: Argentina, Brazil, Paraguay and Uruguay.

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

- (a) the countries involved in the cumulation are, at the time of exportation of the product to the Union:
 - (i) beneficiary countries as long as the registered exporter system has not yet been implemented in those countries;

- (ii) beneficiary countries as included in the list referred to in Article 70(1) where the registered exporter system has been implemented in those countries.
- (b) for the purpose of regional cumulation between the countries of a regional group the rules of origin laid down in this Subsection apply;
- (c) the countries of the regional group have undertaken:
 - (i) to comply or ensure compliance with this Subsection, and
 - (ii) to provide the administrative cooperation necessary to ensure the correct implementation of this Subsection both with regard to the Union and between themselves;
- (d) the undertakings referred to in point (c) have been notified to the Commission by the Secretariat of the regional group concerned or another competent joint body representing all the members of the group in question.

For the purposes of point (b), where the qualifying operation laid down in Part II of Annex 22-03 is not the same for all countries involved in cumulation, the origin of products exported from one country to another country of the regional group for the purpose of regional cumulation shall be determined on the basis of the rule which would apply if the products were being exported to the Union.

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

3. The materials listed in Annex 22-04 shall be excluded from the regional cumulation provided for in paragraph 2 in the case where:

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

4. Regional cumulation between beneficiary countries in the same regional group shall apply only under the condition that the working or processing carried out in the beneficiary country where the materials are further processed or incorporated goes beyond the operations described in Article DA-II-2-21(1) (222-2-13(1) DA) and, in the case of textile products, also beyond the operations set out in Annex 22-05.

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

The following country shall be stated as country of origin on the proof of origin made out by the exporter of the product to the Union, or, until the application of the registered exporter system, issued by the authorities of the beneficiary country of exportation:

- in the case of products exported without further working or processing, the beneficiary country appearing on the proofs of origin referred to in Article DA-II-2-39a(1) or in the third indent of Article *DA-II-2-54a*;

- in the case of products exported after further working or processing, the country of origin as determined pursuant to the second sub-paragraph.

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

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

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

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

- (a) materials originating in a country of one regional group shall be considered as materials originating in a country of the other regional group when incorporated in a product obtained there, provided that the working or processing carried out in the latter beneficiary country goes beyond the operations described in Article DA-II-2-21(1) (222-2-13(1) DA) and, in the case of textile products, also beyond the operations set out in Annex 22-05;
- (b) where the condition laid down in point (a) is not fulfilled, the products shall have as country of origin the country participating in the cumulation which accounts for the highest share of the value of the materials used originating in countries participating in the cumulation.

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

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

8. Articles DA-II-2-15 to DA-II-2-26, Article DA-II-2-48 and DA-II-2-49 shall apply *mutatis mutandis* to exports from one beneficiary country to another for the purposes of regional cumulation.

Extended cumulation

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Accounting segregation of Union exporters' stocks of materials

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

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

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

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

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

3. The beneficiary of the method referred to in paragraph 1 shall make out or, until the application of the registered exporter system, apply for proofs of origin for the quantity of products which may be considered as originating in the Union. At the request of the customs

authorities of the Member States, the beneficiary shall provide a statement of how the quantities have been managed.

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

They may withdraw the authorisation in the following cases:

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

IV – PROCEDURES AT EXPORT IN THE BENEFICIARY COUNTRY AND IN THE EUROPEAN UNION APPLICABLE FROM THE DATE OF THE APPLICATION OF THE REGISTERED EXPORTER SYSTEM

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

Obligation for exporters to be registered and waiver thereof

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

1. The scheme shall apply in the following cases:

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

2. The value of originating products in a consignment is the value of all originating products within one consignment covered by a statement on origin made out in the country of exportation.

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

Registration procedure in the beneficiary countries and procedures at export applicable during the transition period to the application of the registered exporter system

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

1. Beneficiary countries shall start the registration of exporters on 1 January 2017.

However, where the beneficiary country is not in a position to start registration on that date, it shall notify the Commission in writing by 1 July 2016 that it postpones the registration of exporters until 1 January 2018 or 1 January 2019.

2. During a period of twelve months following the date on which the beneficiary country starts the registration of exporters, the competent authorities of that beneficiary country shall continue to issue certificates of origin Form A at the request of exporters who are not yet registered at the time of requesting the certificate.

Without prejudice to *Article DA-II-2-52(5)*, certificates of origin Form A issued in accordance with the first sub-paragraph of this paragraph shall be admissible in the Union as proof of origin if they are issued before the date of registration of the exporter concerned.

The competent authorities of a beneficiary country experiencing difficulties in completing the registration process within the above twelve month period may request its extension to the Commission. Such extensions shall not exceed six months.

3. Exporters in a beneficiary country, registered or not, shall make out statements on origin for originating products consigned, where the total value thereof does not exceed EUR 6 000, as of the date from which the beneficiary country intends to start the registration of exporters.

Exporters, once registered, shall make out statements on origin for originating products consigned, where the total value thereof exceeds EUR 6 000, as of the date from which their registration is valid in accordance with *Article DA-II-2-36(5)*.

5. All beneficiary countries shall apply the registered exporter system as of 30 June 2020 at the latest.

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

Registration procedure in the Member States and procedures at export applicable during the transition period to the application of the registered exporter system

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

1. On 1 January 2017, the customs authorities of Member States shall start the registration of exporters and re-consignors of goods established in their territories.

2. As of 1 January 2018, the customs authorities in all Member States shall cease to issue movement certificates EUR.1 for the purpose of cumulation under *Article DA-II-2-27*.

3. Until 31 December 2017, the customs authorities of Member States shall issue movement certificates EUR.1 or replacement certificates of origin Form A at the request of exporters or re-consignors of goods who are not yet registered. This shall also apply if the originating products sent to the Union are accompanied by statements on origin made out by a registered exporter in a beneficiary country.

4. Exporters in the Union, registered or not, shall make out statements on origin for originating products consigned, where the total value thereof does not exceed EUR 6 000, as from 1 January 2017.

Exporters, once registered, shall make out statements on origin for originating products consigned, where the total value thereof exceeds EUR 6 000, as of the date on which their registration is valid in accordance with Article *DA-II-2-36(5)*.

5. Re-consignors of goods who are registered may make out replacement statements on origin with regard to originating products sent from a beneficiary country that has started the registration of exporters from the date from which their registration is valid in accordance with Article *DA-II-2-36(5)*. This shall apply regardless of whether the goods are accompanied by a certificate of origin Form A issued in the beneficiary country or an invoice declaration or a statement on origin made out by the exporter.

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

Application to become a registered exporter

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

1. To become a registered exporter, an exporter shall lodge an application with the competent authority of the beneficiary country from which the goods are intended to be exported and where the goods are considered to originate in or have undertaken a processing considered as not fulfilling the conditions of Article *DA-II-2-29(4)* first sub-paragraph or Article *DA-II-2-29(6)(a)*.

In accordance with Article 6(3)(a) of the Code, the application shall be submitted by means other than electronic data-processing techniques using the form set out in Annex 22-06 and shall contain all the information requested therein.

2. To become a registered exporter, an exporter or a re-consignor of goods established in a Member State shall lodge an application with the customs authorities of that Member States, using the form set out in Annex 22-06.

In accordance with Article 6(3)(a) of the Code, the application may be submitted by means other than electronic data-processing techniques.

3. Exporters shall be communally registered for the purposes of exports under the Generalised Scheme of preferences of the Union and Norway, Switzerland and Turkey, once that country fulfils certain conditions.

A number of registered exporter shall be assigned to the exporter by the competent authorities of the beneficiary country with a view to exporting under GSP schemes of the Union and Norway, Switzerland and Turkey, once that country fulfils certain conditions, to the extent that those countries have recognised the country where the registration has taken place as a beneficiary country.

4. The application to become a registered exporter shall contain all the data referred to in Annex 22-06.

5. The registration shall be valid as of the date on which the competent authorities of a beneficiary country or the customs authorities of a Member State receive a complete application for registration, in accordance with paragraph 4.

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

Automatic registration of exporters for a country becoming a beneficiary country

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

Where a country is added to the list of beneficiary countries in Annex II to Regulation (EU) No 978/2012, the Commission shall automatically activate for its scheme the registrations of all exporters registered in that country provided that the registration data of the exporters are available in the REX system and are valid for at least the GSP scheme of Norway, Switzerland or Turkey, once that country fulfils certain conditions.

In this case, an exporter who is already registered for at least the GSP scheme of either, Norway, Switzerland or Turkey, once that country fulfils certain conditions, need not lodge an application with his competent authorities to be registered for the scheme of the Union.

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

Withdrawal from the record of registered exporters

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

1. Registered exporters shall immediately inform the competent authorities of the beneficiary country or the customs authorities of the Member State of changes to the information which they have provided for the purposes of their registration.

2. Registered exporters who no longer meet the conditions for exporting goods under the scheme, or no longer intend to export goods under the scheme shall inform the competent authorities in the beneficiary country or the customs authorities in the Member State accordingly.

3. The competent authorities in a beneficiary country or the customs authorities in a Member State shall revoke the registration if the registered exporter:

- (a) no longer exists;
- (b) no longer meets the conditions for exporting goods under the scheme;
- (c) has informed the competent authority of the beneficiary country or the customs authorities of the Member State that he no longer intends to export goods under the scheme;

(d) intentionally or negligently draws up, or causes to be drawn up, a statement on origin which contains incorrect information and leads to wrongfully obtaining the benefit of preferential tariff treatment.

4. The competent authority of a beneficiary country or the customs authorities of a Member State may revoke the registration if the registered exporter fails to keep the data concerning his registration up-to date.

5. Revocation of registrations shall take effect for the future, i.e. in respect of statements on origin made out after the date of revocation. Revocation of registration shall have no effect on the validity of statements on origin made out before the registered exporter is informed of the revocation.

6. The competent authority of a beneficiary country or the customs authorities of a Member State shall inform the registered exporter about the revocation of his registration and of the date from which the revocation will take effect.

7. Judicial remedy shall be available to the exporter or the re-consignor of goods in the event of revocation of his registration.

8. The revocation of a registered exporter shall be cancelled in case of an involuntary revocation. The exporter or the re-consignor of goods shall be entitled to use the registered exporter number assigned to him at the time of the registration.

9. Exporters or re-consignors of goods whose registration has been revoked may make a new application to become a registered exporter in accordance with Article DA-II-2-36. Exporters or re-consignors of goods whose registration has been revoked in accordance with paragraphs 4 and 5 may only be registered again if they prove to the competent authorities in the beneficiary country or to the customs authorities of the Member State which had registered them that they have remedied the situation which led to the revocation of their registration.

10. The data relating to a revoked registration shall be kept in the REX system by the competent authority of the beneficiary country or by the customs authorities of the Member State, which introduced them into that system, for maximum ten calendar years after the calendar year in which the revocation took place. After those ten calendar years, the competent authority of a beneficiary country or the customs authorities of the Member State shall delete the data.

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

Automatic withdrawal from the record of registered exporters when a country is withdrawn from the list of beneficiary countries

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

1. The Commission shall revoke all exporters registered in a beneficiary country, if the beneficiary country is removed from the list of beneficiary countries in Annex II to Regulation (EU) No 978/2012.

2. Where that country is reintroduced in that list, the Commission shall re-activate the registrations of all exporters registered in that country provided that the registration data of the exporters are available in the system and remained valid for at least the GSP scheme of Norway or Switzerland, or Turkey once that country fulfils certain conditions. Otherwise, exporters shall be registered again in accordance with Article DA-II-2-36.

3. In the event of revocation of registrations of all registered exporters in a beneficiary country in accordance with the first paragraph, the revoked data will be kept in the REX system for at least ten calendar years after the calendar year in which the revocation took place. After the ten year period and when the beneficiary country is not a beneficiary country anymore for more than ten years for the Union, Norway, Switzerland or Turkey, once that country fulfils certain conditions, the Commission will delete the revoked data from the REX system.

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

Obligations of exporters

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

1. Exporters, registered or not, shall comply with the following obligations:
 - (a) they shall maintain appropriate commercial accounting records concerning the production and supply of goods qualifying for preferential treatment;
 - (b) they shall keep available all evidence relating to the materials used in the manufacture;
 - (c) they shall keep all customs documentation relating to the materials used in the manufacture;
 - (d) they shall keep for at least three years from the end of the calendar year in which the statement on origin was made out, or longer if required by national law, records of:
 - (i) the statements on origin they made out;
 - (ii) their originating and non-originating materials, production and stock accounts.

Those records and those statements on origin may be kept in an electronic format but shall allow the materials used in the manufacture of the exported products to be traced and their originating status to be confirmed.

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

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

General provisions on the statement on origin

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

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

2. A statement on origin may also be made out after exportation ('retrospective statement') of the products concerned. Such a retrospective statement on origin shall be admissible if presented to the customs authorities in the Member State of lodging of the customs declaration for release for free circulation at the latest two years after the importation.

Where the splitting of a consignment takes place in accordance with Article DA-II-2-17 and provided that the two-year deadline referred to in the first sub-paragraph is respected, the statement on origin may be made out retrospectively by the exporter of the country of exportation of the products. This applies *mutatis mutandis* if the splitting of a consignment takes place in another beneficiary country or in Norway, Switzerland or, where applicable, Turkey.

3. The statement on origin shall be provided by the exporter to its customer in the Union and shall contain the particulars specified in Annex 22-07. It shall be made out in English, French or Spanish.

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

4. Paragraphs 1 to 3 shall apply *mutatis mutandis* to statements on origin made out in the Union for the purpose of bilateral cumulation.

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

Statement on origin in the case of cumulation

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

4. For the purpose of establishing the origin of materials used under bilateral or regional cumulation, the exporter of a product manufactured using materials originating in a country with which cumulation is permitted shall rely on the statement on origin provided by the supplier of those materials. In these cases, the statement on origin made out by the exporter shall, as the case may be, contain the indication 'EU cumulation', 'regional cumulation', 'Cumul UE', 'Cumul regional' or 'Acumulación UE', 'Acumulación regional'.

5. For the purpose of establishing the origin of materials used within the framework of cumulation under Article DA-II-2-28 (222-2-20 DA), the exporter of a product manufactured using materials originating in a party with which cumulation is permitted shall rely on the proof of origin provided by the supplier of those materials on condition that that proof has

been issued in accordance with the provisions of the GSP rules of origin of Norway, Switzerland or where applicable Turkey, as the case may be. In this case, the statement on origin made out by the exporter shall contain the indication ‘Norway cumulation’, ‘Switzerland cumulation’, ‘Turkey cumulation’, ‘Cumul Norvège’, ‘Cumul Suisse’, ‘Cumul Turquie’ or ‘Acumulación Noruega’, ‘Acumulación Suiza’, ‘Acumulación Turquía’.

6. For the purpose of establishing the origin of materials used within the framework of extended cumulation under Article DA-II-2-30 (222-2-22 DA), the exporter of a product manufactured using materials originating in a party with which extended cumulation is permitted shall rely on the proof of origin provided by the supplier of those materials on condition that that proof has been issued in accordance with the provisions of the relevant free-trade agreement between the Union and the party concerned.

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

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

Validity of statement on origin

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

1. A statement on origin shall be made out for each consignment.
2. A statement on origin shall be valid for twelve months from the date on which it is made out.
3. A single statement on origin may cover several consignments if the goods meet the following conditions:
 - (a) they are presented unassembled or disassembled within the meaning of General Interpretative rule 2(a) of the Harmonized System,
 - (b) they are falling within Sections XVI or XVII or headings 7308 or 9406 of the Harmonized System, and
 - (c) they are intended to be imported by instalments.

V – PROCEDURES AT RELEASE FOR FREE CIRCULATION IN THE UNION APPLICABLE FROM THE DATE OF APPLICATION OF THE REGISTERED EXPORTER SYSTEM

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

Admissibility of a statement on origin

MCC implemented	MCC empowering	Current IP provision	Annex	Adoption
------------------------	-----------------------	-----------------------------	--------------	-----------------

provision	provision			procedure
Article 64(3)	Article 65	Article 96	-	DA

In order for importers to be entitled to claim benefit from the scheme upon presentation of a statement on origin, the goods shall have been exported on or after the date on which the beneficiary country from which the goods are exported started the registration of exporters in accordance with Article DA-II-2-35.

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

General principles and precautions to be taken by the declarant

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

1. Where a declarant requests preferential treatment under the scheme, he shall make reference to the statement on origin in the customs declaration for release for free circulation. Where the total value of the originating products consigned exceeds EUR 6 000, the declarant shall also indicate the number of the registered exporter.

2. Where the declarant has requested the application of the scheme in accordance with paragraph 1, without being in possession of a statement on origin at the time of the acceptance of the customs declaration for release for free circulation, that declaration shall be considered as being incomplete within the meaning of Article 166 of the Code and treated accordingly.

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

- (a) on the public website that the exporter is registered in the REX system, where the total value of the originating products consigned exceeds EUR 6 000, and
- (b) that the statement on origin is made out in accordance with Annex 22-07.

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

Exemptions from the obligation to provide a statement on origin

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

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

- (a) products sent as small packages from private persons to private persons, the total value of which does not exceed EUR 500;

- (b) products forming part of travellers' personal luggage, the total value of which does not exceed EUR 1 200.
2. The products referred to in paragraph 1 shall meet the following conditions:
- (a) they are not imported by way of trade;
- (b) they have been declared as meeting the conditions for benefiting from the scheme;
- (c) there is no doubt as to the veracity of the declaration referred to in point (b).
3. For the purposes of point (a) of paragraph 2, imports shall not be considered as imports by way of trade if all the following conditions are met:
- (a) the imports are occasional;
- (b) the imports consist solely of products for the personal use of the recipients or travellers or their families;
- (c) it is evident from the nature and quantity of the products that no commercial purpose is in view.

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

Discrepancies and formal errors; Belated presentation of statements on origin

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

1. The discovery of slight discrepancies between the particulars included in a statement on origin and those mentioned in the documents submitted to the customs authorities for the purpose of carrying out the formalities for importing the products shall not *ipso facto* render the statement on origin null and void if it is duly established that the document does correspond to the products concerned.
2. Obvious formal errors such as typing errors on a statement on origin shall not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in that document.
3. Statements on origin which are submitted to the customs authorities of the importing country after the period of validity mentioned in Article DA-II-2-40 (222-2-33 DA) may be accepted for the purpose of applying the tariff preferences, where failure to submit these documents by the final date set is due to exceptional circumstances. In other cases of belated presentation, the customs authorities of the importing country may accept the statements on origin where the products have been presented to customs before the said final date.

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

Importation by instalments

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

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

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

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

Suspension of the application of the preference

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

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

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

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

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

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

Refusal of entitlement to the scheme

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

provision	provision			procedure
Article 64(3)	Article 65	Article 97f		DA

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

- (a) the goods are not the same as those mentioned in the statement on origin;
- (b) the declarant fails to submit a statement on origin for the products concerned, where such a statement is required;
- (c) without prejudice to point (b) of Article DA-II-2-34 (222-2-27 DA) and to Article DA-II-2-45(1) (222-2-38(1) DA), the statement on origin in possession of the declarant has not been made out by an exporter registered in the beneficiary country;
- (d) the statement on origin is not made out in accordance with Annex 22-07;
- (e) the conditions of Article DA-II-2-17 (222-2-09 DA) are not met.

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

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

VI – CONTROL OF ORIGIN FROM THE DATE OF APPLICATION OF THE REGISTERED EXPORTER SYSTEM

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

Obligations relating to the control of origin

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

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

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

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

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

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

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

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

Verification of statements on origin

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

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

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

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

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

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

3. Where the verification provided for in paragraph 1 or any other available information appears to indicate that the rules of origin are being contravened, the exporting beneficiary country shall on its own initiative or at the request of the customs authorities of the Member States or the Commission carry out appropriate inquiries or arrange for such inquiries to be carried out with due urgency to identify and prevent such contraventions. For this purpose, the Commission or the customs authorities of the Member States may participate in those inquiries.

VII – OTHER PROVISIONS APPLICABLE FROM THE DATE OF APPLICATION OF THE REGISTERED EXPORTER SYSTEM

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

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

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

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

Ceuta and Melilla

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

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

2. Articles DA-II-2-34 (222-2-27-DA) to DA-II-2-49 (222-2-42-DA) concerning making out, use and subsequent verification of proofs of origin shall apply *mutatis mutandis* to products exported from a beneficiary country to Ceuta or Melilla and to products exported from Ceuta and Melilla to a beneficiary country for the purposes of bilateral cumulation.
3. The Spanish customs authorities shall be responsible for the application of Articles DA-II-2-09 (222-2-01-DA) to DA-II-2-49 (222-2-42-DA) in Ceuta and Melilla.
4. For the purposes mentioned in paragraphs 1 and 2, Ceuta and Melilla shall be regarded as a single territory.

SUBSECTION 2A

PROCEDURES AND METHODS OF ADMINISTRATIVE COOPERATION APPLICABLE WITH REGARD TO EXPORTS USING CERTIFICATES OF ORIGIN FORM A, INVOICE DECLARATIONS AND MOVEMENT CERTIFICATES EUR.1

I - GENERAL PRINCIPLES

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

Procedures and methods of administrative cooperation applicable with regard to exports using certificates of origin Form A and invoice declarations

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

1. Every beneficiary country shall comply or ensure compliance with:
 - (a) the rules on the origin of the products being exported, laid down in Subsection 2;
 - (b) the rules for completion and issue of certificates of origin Form A, a specimen of which is set out in Annex 22-08;
 - (c) the provisions for the use of invoice declarations, a specimen of which is set out in Annex 22-09;
 - (d) the provisions concerning methods of administrative cooperation referred to in Article DA-II-2-60 (222-2-53 DA);
 - (e) the provisions concerning granting of derogations referred to in Article 64(6) of the Code.
2. The competent authorities of the beneficiary countries shall cooperate with the Commission or the Member States by, in particular:
 - (a) providing all necessary support in the event of a request by the Commission for the monitoring by it of the proper management of the scheme in the country

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

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

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

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

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

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

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

II – PROCEDURES AT EXPORT IN THE BENEFICIARY COUNTRY

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

Procedure for the issue of a certificate of origin Form A

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 64(3)	Article 65	Article 971	ex Annex 17	DA

1. Certificates of origin Form A, a model of which is set out in Annex 22-08, shall be issued on written application from the exporter or its representative, together with any other appropriate supporting documents proving that the products to be exported qualify for the issue of a certificate of origin Form A.

2. The competent authorities of beneficiary countries shall make available the certificate of origin Form A to the exporter as soon as the exportation has taken place or is ensured.

However, the competent authorities of beneficiary countries may also issue a certificate of origin Form A after exportation of the products to which it relates, if:

- (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
- (b) it is demonstrated to the satisfaction of the competent governmental authorities that a certificate of origin Form A was issued but was not accepted at importation for technical reasons.
- (c) the final destination of the products concerned was determined during their transportation or storage and after possible splitting of a consignment, in accordance with Article DA-II-2-17.

3. The competent authorities of beneficiary countries may issue a certificate retrospectively only after verifying that the information supplied in the exporter's application for a certificate of origin Form A issued retrospectively is in accordance with that in the corresponding export file and that a certificate of origin Form A was not issued when the products in question were exported. The words 'Issued retrospectively', 'Délivré à posteriori' or 'emitido a posteriori' shall be indicated in box 4 of the certificate of origin Form A issued retrospectively.

4. In the event of theft, loss or destruction of a certificate of origin Form A, the exporter may apply to the competent authorities which issued it for a duplicate to be made out on the basis of the export documents in their possession. The words 'Duplicate', 'Duplicata' or 'Copia', the date of issue and the serial number of the original certificate shall be indicated in box 4 of the duplicate certificate of origin Form A. The duplicate takes effect from the date of the original.

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

6. Completion of boxes 2 and 10 of the certificate of origin Form A shall be optional. Box 12 shall bear the mention 'Union' or the name of one of the Member States. The date of issue of the certificate of origin Form A shall be indicated in box 11. The signature to be entered in that box, which is reserved for the competent governmental authorities issuing the certificate, as well as the signature of the exporter's authorised signatory to be entered in box 12, shall be handwritten.

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

Conditions for making out an invoice declaration

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

1. The invoice declaration may be made out by any exporter operating in a beneficiary country for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6 000, and provided that the administrative cooperation referred to in Article DA-II-2-52(2) (222-2-45(2) DA) applies to this procedure.

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

3. An invoice declaration shall be made out by the exporter in either French or English by typing, stamping or printing on the invoice, the delivery note or any other commercial document, the declaration, the text of which appears in Annex 22-09. If the declaration is handwritten, it shall be written in ink in printed characters. Invoice declarations shall bear the original signature of the exporter in manuscript.

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

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

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

Conditions for issuing a certificate of origin Form A in case of cumulation

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

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

- (a) in the case of bilateral cumulation, on the proof of origin provided by the exporter's supplier and issued in accordance with the provisions of Article DA-II-2-63 (222-2-56-DA);
- (b) in the case of cumulation with Norway, Switzerland or Turkey, on the proof of origin provided by the exporter's supplier and issued in accordance with the GSP rules of origin of Norway, Switzerland or Turkey, as the case may be;
- (c) in the case of regional cumulation, on the proof of origin provided by the exporter's supplier, namely a certificate of origin Form A, a model of which appears at Annex 22-08 or, as the case may be, an invoice declaration, the text of which appears in Annex 22-09;
- (d) in the case of extended cumulation, on the proof of origin provided by the exporter's supplier and issued in accordance with the provisions of the relevant free-trade agreement between the Union and the country concerned.

In the cases referred to in points (a), (b), (c) and (d) of the first sub-paragraph, Box 4 of certificate of origin Form A shall, as the case may be, contain the indication:

- ‘EU cumulation’, ‘Norway cumulation’, ‘Switzerland cumulation’, ‘Turkey cumulation’, ‘regional cumulation’, ‘extended cumulation with country x’

or

- ‘Cumul UE’, ‘Cumul Norvège’, ‘Cumul Suisse’, ‘Cumul Turquie’, ‘cumul régional’, ‘cumul étendu avec le pays x’

or

- ‘Acumulación UE’, ‘Acumulación Noruega’, ‘Acumulación Suiza’, ‘Acumulación Turquía’, ‘Acumulación regional’, ‘Acumulación ampliada con el país x’.

III – PROCEDURES AT RELEASE FOR FREE CIRCULATION IN THE UNION

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

Submission of proof of origin and belated presentation thereof

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

1. Certificates of origin Form A or invoice declarations shall be submitted to the customs authorities of the Member States of importation in accordance with the procedures concerning the customs declaration.

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

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

Importation by instalments

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

1. Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing Member State, unassembled or disassembled products within the meaning of general interpretative rule 2(a) of the Harmonized System and falling within Section XVI or XVII or heading 7308 or 9406 of the Harmonized System are imported by instalments, a single proof of origin for such products may be submitted to the customs authorities on importation of the first instalment.

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

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

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

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

Exemptions from the obligation to provide a proof of origin

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

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

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

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

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

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

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

Discrepancies and formal errors

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

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

2. Obvious formal errors on a certificate of origin Form A, a movement certificate EUR.1 or an invoice declaration shall not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in that document.

IV – METHODS OF ADMINISTRATIVE COOPERATION

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

Beneficiary countries' notification obligations

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

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

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

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

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

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

Subsequent verification of proofs of origin

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

1. Subsequent verifications of certificates of origin Form A and invoice declarations shall be carried out at random or whenever the customs authorities of the Member States have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Subsection.

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

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

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

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

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

6. Where the verification procedure or any other available information appears to indicate that the rules of origin are being contravened, the exporting beneficiary country shall, on its own initiative or at the request of the customs authorities of the Member States, carry

out appropriate inquiries or arrange for such inquiries to be carried out with due urgency to identify and prevent such contraventions. For this purpose, the Commission or the customs authorities of the Member States may participate in the inquiries.

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

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

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

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

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

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

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

V – PROCEDURES FOR THE PURPOSE OF BILATERAL CUMULATION

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

Proof of Union’s originating status - Approved exporter

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 64(3)	Article 65	Article 97v	ex annex 21	DA

1. Evidence of the originating status of Union products shall be furnished by either of the following:
 - (a) the production of a movement certificate EUR.1, a specimen of which is set out in Annex 22-10 or
 - (b) the production of an invoice declaration, the text of which is set out in Annex 22-09. An invoice declaration may be made out by any exporter for consignments containing originating products whose total value does not exceed EUR 6 000 or by an approved Union exporter.
2. The exporter or its representative shall enter 'GSP beneficiary countries' and 'EU', or 'Pays bénéficiaires du SPG' and 'UE', in box 2 of the movement certificate EUR.1.
3. The provisions of this Subsection concerning the issue, use and subsequent verification of certificates of origin Form A shall apply *mutatis mutandis* to EUR.1 movement certificates and, with the exception of the provisions concerning their issue, to invoice declarations.
4. The customs authorities of the Member States may authorise any exporter, hereinafter referred to as an 'approved exporter', who makes frequent shipments of products originating in the Union within the framework of bilateral cumulation to make out invoice declarations, irrespective of the value of the products concerned, where that exporter offers, to the satisfaction of the customs authorities, all guarantees necessary to verify the following:
 - (a) the originating status of the products;
 - (b) the fulfilment of other requirements applicable in that Member State.
5. The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate. The customs authorities shall grant to the approved exporter a customs authorisation number which shall appear on the invoice declaration.
6. The customs authorities shall monitor the use of the authorisation by the approved exporter. The customs authorities may withdraw the authorisation at any time.

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

 - (a) the approved exporter no longer offers the guarantees referred to in paragraph 4;
 - (b) the approved exporter does not fulfil the conditions referred to in paragraph 5;
 - (c) the approved exporter otherwise makes improper use of the authorisation.
7. An approved exporter shall not be required to sign invoice declarations provided that the approved exporter gives the customs authorities a written undertaking accepting full responsibility for any invoice declaration which identifies the approved exporter as if the approved exporter had signed it in manuscript.

VI – CEUTA AND MELILLA

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

Ceuta and Melilla

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

The provisions of this Subsection concerning the issue, use and subsequent verification of proofs of origin shall apply *mutatis mutandis* to products exported from a beneficiary country to Ceuta and Melilla and to products exported from Ceuta and Melilla to a beneficiary country for the purposes of bilateral cumulation.

Ceuta and Melilla shall be regarded as a single territory.

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

SUBSECTION 2B

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

Date of application of certain provisions

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

1. Articles DA-II-2-11 to DA-II-2-14, DA-II-2-34 to DA-II-2-51 shall apply from the date of application of the system of self-certification of origin by registered exporters ('the registered exporter system') by beneficiary countries and Member States.

2. Articles DA-II-2-52 to DA-II-2-64 shall apply as long as beneficiary countries and Member States issue certificates of origin Form A and movement certificates EUR.1, respectively, or their exporters make out invoice declarations, in accordance with Articles DA-II-2-35 and DA-II-2-35a.'

SUBSECTION 3

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

I – GENERAL PROVISIONS

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

Scope

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

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

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

Definitions

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

1. For the purposes of this Subsection the following definitions shall apply:

- (a) “manufacture” means any kind of working or processing including assembly;
- (b) “material” means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (c) “product” means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (d) “goods” means both materials and products;
- (e) “customs value” means the value as determined in accordance with the 1994 Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on Customs Valuation);
- (f) “ex-works price” in the list in Annex 22-11 means the price paid for the product ex-works to the manufacturer in whose undertaking the last working or processing is carried out, provided that the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;

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

- (g) “value of materials” in the list in Annex 22-11 means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the Union or in the beneficiary country within the meaning of Article DA-II-2-68(1) (222-3-03(1) DA). Where the value of the originating materials used needs to be established, this sub-paragraph shall be applied mutatis mutandis;

- (h) “chapters”, “headings” and “sub-headings” mean the chapters, the headings and “sub-headings” (four- or six-digit codes) used in the nomenclature which makes up the Harmonized System;
- (i) “classified” refers to the classification of a product or material under a particular heading or sub-heading of the Harmonized System;
- (j) “consignment” means products which are either:
 - (i) sent simultaneously from one exporter to one consignee, or
 - (ii) covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such document, by a single invoice.

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

II – DEFINITION OF THE CONCEPT OF ORIGINATING PRODUCTS

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

General requirements

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

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

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

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

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

Wholly obtained products

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

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

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

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

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

- (e) at least 75 % of the crew are nationals of the beneficiary country or of the Member States.

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

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

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

Sufficiently worked or processed products

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

For the purposes of Article DA-II-2-68 (222-3-03 DA), products which are not wholly obtained in a beneficiary country or in the Union are considered to be sufficiently worked or processed when the conditions set out in the list in Annex 22-11 are fulfilled.

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

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

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

Insufficient working or processing

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

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

- (a) preserving operations to ensure that the products remain in good condition during transport and storage;
- (b) breaking-up and assembly of packages;
- (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;

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

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

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

Unit of qualification

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

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

Accordingly, it follows that:

- (a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonised System in a single heading, the whole constitutes the unit of qualification;

(b) when a consignment consists of a number of identical products classified under the same heading of the Harmonised System, each product must be taken individually when applying the provisions of this Subsection.

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

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

General tolerance

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

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

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

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

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

Accessories, spare parts and tools

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

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

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

Sets

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

Article 64(3)	Article 65	Article 104	-	DA
---------------	------------	-------------	---	----

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

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

Neutral elements

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

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

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

III – TERRITORIAL REQUIREMENTS

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

Principle of territoriality

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

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

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

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

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

Direct transport

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

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

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

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

- (a) a single transport document covering the passage from the exporting country through the country of transit;
- (b) a certificate issued by the customs authorities of the country of transit:
 - (i) giving an exact description of the products;
 - (ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used, and
 - (iii) certifying the conditions under which the products remained in the country of transit;
- (c) or, failing these, any substantiating documents.

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

Exhibitions

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

1. Originating products, sent from a beneficiary country for exhibition in another country and sold after the exhibition for importation into the Union, shall benefit on importation from

the tariff preferences referred to in Article DA-II-2-68 (222-3-03 DA), provided that they meet the requirements of this Subsection entitling them to be recognised as originating in that beneficiary country and provided that it is shown to the satisfaction of the competent Union customs authorities that:

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

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

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

IV – PROOF OF ORIGIN

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

General requirements

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 64(3)	Article 65	Article 109		DA

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

- (a) a movement certificate EUR.1 , a specimen of which appears in Annex 22-10, or
- (b) in the cases specified in Article DA-II-2-87(1) (222-3-22(1) DA), a declaration, the text of which appears in Annex 22-13, given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified (hereinafter referred to as the ‘invoice declaration’).

‘Box 7 of movement certificates EUR.1 or invoice declarations shall contain the indication ‘Autonomous trade measures – Regulation (EEC) No 2454/93’ or ‘Mesures commerciales autonomes – Règlement (CEE) N° 2454/93’.’

Procedure for the issue of a movement certificate EUR.1

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 64(3)	Article 65	Article 110	Annex 21	DA

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

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

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

3. A movement certificate EUR.1 shall be issued only on written application from the exporter or his representative. Such application shall be made on a form, a specimen of which appears in Annex 22-10, which shall be completed in accordance with the provisions of this Article and Articles DA-II-2-80 (222-3-15-DA), DA-II-2-82 (222-3-17-DA), DA-II-2-83 (222-3-18-DA), DA-II-2-84 (222-3-19-DA), DA-II-2-85 (222-3-20-DA), DA-II-2-86 (222-3-21-DA), DA-II-2-89 (222-3-24-DA) and DA-II-2-91 (222-3-26-DA).

Applications for movement certificates EUR.1 shall be kept by the competent authorities of the exporting beneficiary country or Member State for at least three years from the end of the year in which the movement certificate was issued.

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

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

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

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

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

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

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

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

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

Importation by instalments

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

Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing country, unassembled or disassembled products within the meaning of general interpretative rule 2(a) of the Harmonised System and falling within Sections XVI and XVII or headings 7308 and 9406 of the Harmonised System are imported by instalments, a single proof of origin for such products shall be submitted to the customs authorities on importation of the first instalment.

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

Submission of proof of origin

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

Proofs of origin shall be submitted to the customs authorities of the Member State of importation in accordance with the procedures laid down in Article 163 of the Code. The said

authorities may require a translation of a proof of origin and may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the application of this Subsection.

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

Movement certificates EUR.1 issued retrospectively

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

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

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

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

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

BG: “ИЗДАДЕН ВПОСЛЕДСТВИЕ”

ES: “EXPEDIDO A POSTERIORI”

HR: “IZDANO NAKNADO”

CS: “VYSTAVENO DODATEČNĚ”

DA: “UDSTEDT EFTERFØLGENDE”

DE: “NACHTRÄGLICH AUSGESTELLT”

ET: “VÄLJA ANTUD TAGASIULATUVALT”

EL: “ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ”

EN: “ISSUED RETROSPECTIVELY”

FR: “DÉLIVRÉ À POSTERIORI”

IT: “RILASCIATO A POSTERIORI”

LV: “IZSNIEGTS RETROSPEKTĪVI”

LT: “RETROSPEKTYVUSIS IŠDAVIMAS”

HU: “KIADVA VISSZAMENŐLEGES HATÁLLYAL”

MT: “MAHRUĠ RETROSPETTIVAMENT”
 NL: “AFGEGEVEN A POSTERIORI”
 PL: “WYSTAWIONE RETROSPEKTYWNIĘ”
 PT: “EMITIDO A POSTERIORI”
 RO: “ELIBERAT ULTERIOR”
 SL: “IZDANO NAKNADNO”
 SK: “VYDANÉ DODATOČNE”
 FI: “ANNETTU JÄLKIÄTEEN”
 SV: “UTFÄRDAT I EFTERHAND”

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

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

Issue of a duplicate movement certificate EUR.1

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

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

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

BG: “ДУБЛИКАТ”

ES: “DUPLICADO”

HR: “DUPLIKAT”

CS: “DUPLIKÁT”

DA: “DUPLIKÁT”

DE: “DUPLIKAT”

ET: “DUPLIKAAT”

EL: “ΑΝΤΙΓΡΑΦΟ”

EN: “DUPLICATE”

FR: “DUPLICATA”

IT: “DUPLICATO”

LV: “DUBLIKĀTS”

LT: “DUBLIKATAS”

HU: “MÁSODLAT”

MT: “DUPLIKAT”
 NL: “DUPLICAAT”
 PL: “DUPLIKAT”
 PT: “SEGUNDA VIA”
 RO: “DUPLICAT”
 SL: “DVOJNIK”
 SK: “DUPLIKÁT”
 FI: “KAKSOISKAPPALE”
 SV: “DUPLIKAT”

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

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

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

Conditions for making out an invoice declaration

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 64(3)	Article 65	Article 116	-	DA

1. The invoice declaration may be made out by either of the following:
 - (a) an approved Union exporter within the meaning of Article DA-II-2-88 (222-3-23 DA);
 - (b) any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6 000, and on condition that the assistance referred to in Article DA-II-2-81(1) (222-3-16(1) DA) shall apply to this procedure.
2. An invoice declaration may be made out if the products concerned can be considered as originating in the Union or in a beneficiary country and fulfil the other requirements of this Subsection.
3. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs or other competent governmental authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Subsection.
4. An invoice declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or any other commercial document, the declaration, the text of which appears in Annex 22-13, using one of the linguistic versions set out in that Annex and in accordance with the provisions of the domestic law of the exporting country. If the declaration is handwritten, it shall be written in ink, in printed characters.

5. Invoice declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article DA-II-2-88 (222-3-23 DA) shall not be required to sign such declarations provided that he gives the customs authorities a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.

6. In the cases referred to in paragraph 1(b), the use of an invoice declaration shall be subject to the following special conditions:

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

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

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

Approved exporter

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

1. The customs authorities in the Union may authorise any exporter, hereinafter referred to as an 'approved exporter', who makes frequent shipments of products originating in the Union within the meaning of Article DA-II-2-68(2) (222-3-03(2) DA), and who offers, to the satisfaction of the customs authorities, all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Subsection, to make out invoice declarations, irrespective of the value of the products concerned.

2. The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.

3. The customs authorities shall assign the approved exporter a customs authorisation number which shall appear on the invoice declaration.

4. The customs authorities shall monitor the use of the authorisation by the approved exporter.

5. The customs authorities may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, does not fulfil the conditions referred to in paragraph 2, or otherwise makes improper use of the authorisation.

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

Validity of proof of origin

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

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

2. Proofs of origin which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying the tariff preferences referred to in Article DA-II-2-68 (222-3-03 DA), where the failure to submit these documents by the final date set is due to exceptional circumstances.

3. In other cases of belated presentation, the customs authorities of the importing country may accept the proofs of origin where the products have been submitted before the said final date.

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

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

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

5. The procedure described in the preceding paragraph shall also apply where a single proof of origin is submitted to the customs authorities for importations by instalments in accordance with Article DA-II-2-82 (222-3-17-DA). However, in this case, the competent customs authorities may grant a period of application exceeding three months.

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

Exemptions from proof of origin

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

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

2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.

Furthermore, the total value of the products shall not exceed EUR 500 in the case of small packages or EUR 1 200 in the case of products forming part of traveller's personal luggage.

Article DA-II-2-91 (222-3-26- DA)

Discrepancies and formal errors

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 64(3)	Article 65	Article 120	-	DA

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

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

V – METHODS OF ADMINISTRATIVE COOPERATION

Article DA-II-2-92 (222-3-27- DA)

Administrative cooperation

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 64(3)	Article 65	Article 121	-	DA

1. The beneficiary countries shall inform the Commission of the names and addresses of the governmental authorities situated in their territory which are empowered to issue movement certificates EUR.1, together with specimen impressions of the stamps used by those authorities, and the names and addresses of the relevant governmental authorities responsible for the control of the movement certificates EUR.1 and the invoice declarations. The stamps shall be valid as from the date of receipt by the Commission of the specimens.

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

2. The Commission shall send, to the beneficiary countries or territories, the specimen impressions of the stamps used by the customs authorities of the Member States for the issue of movement certificates EUR.1.

Article DA-II-2-93 (222-3-28- DA)

Verification of proofs of origin

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 64(3)	Article 65	Article 122	-	DA

1. Subsequent verifications of movement certificates EUR.1 and of invoice declarations shall be carried out at random or whenever the customs authorities in the importing Member State or the competent governmental authorities of the beneficiary countries or territories have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Subsection.

2. For the purposes of implementing the provisions of paragraph 1, the competent authorities in the importing Member State or beneficiary country shall return the EUR.1 movement certificate and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the competent authorities in the exporting beneficiary country or Member State, giving, where appropriate, the reasons for the enquiry. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.

If the customs authorities in the importing Member State decide to suspend the granting of the tariff preferences referred to in Article DA-II-2-68 (222-3-03 DA) while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

3. When an application for subsequent verification has been made in accordance with paragraph 1, such verification shall be carried out and its results communicated to the customs authorities of the importing Member States or to the competent governmental authorities of the importing beneficiary country within a maximum of six months. The results shall be such as to establish whether the proof of origin in question applies to the products actually exported and whether these products can be considered as originating in the beneficiary country or in the Union.

4. If in cases of reasonable doubt there is no reply within the six months specified in paragraph 3 or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, a second communication shall be sent to the competent authorities. If after the second communication

the results of the verification are not communicated to the requesting authorities within four months, or if these results do not allow the authenticity of the document in question or the real origin of the products to be determined, the requesting authorities shall, except in exceptional circumstances, refuse entitlement to the tariff preferences.

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

6. For the purposes of the subsequent verification of movement certificates EUR.1, copies of the certificates as well as any export documents referring to them shall be kept by the competent governmental authorities of the exporting beneficiary country or by the customs authorities of the exporting Member State for at least three years from the end of the year in which the movement certificates were issued.

VI – CEUTA AND MELILLA

Article DA-II-2-94 (222-3-29- DA)

Ceuta and Melilla

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 64(3)	Article 65	Article 123	-	DA

1. The term ‘Union’ used in this Subsection shall not cover Ceuta and Melilla. The term ‘products originating in the Union’ shall not cover products originating in Ceuta and Melilla.

2. This Subsection shall apply *mutatis mutandis* in determining whether products may be regarded as originating in the exporting beneficiary countries or territories benefiting from the preferences when imported into Ceuta and Melilla or as originating in Ceuta and Melilla.

3. Ceuta and Melilla shall be regarded as a single territory.

4. The provisions of this Subsection concerning the issue, use and subsequent verification of movement certificates EUR.1 shall apply *mutatis mutandis* to products originating in Ceuta and Melilla.

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

CHAPTER 3

Value of goods for customs purposes

Article DA-II-3-01 (230-15-DA)

Simplification

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 73	Article 75	Article 156 (a)(1), first sentence	-	DA

1. The authorisation referred to in Article 73 of the Code may be granted where the following conditions are met:
 - (a) the application of the procedure referred to in Article 166 of the Code would, in the circumstances, represent disproportioned administrative costs;
 - (b) the customs value determined, will not significantly differ from that determined in the absence of an authorisation.
2. The grant of the authorisation is conditional to the fulfilment, by the applicant, of the following conditions :
 - (a) he complies with the criterion laid down in Article 39(a) of the Code;
 - (b) he maintains an accounting system which is consistent with the generally accepted accounting principles applied in the Member State where the accounts are held and which will facilitate audit-based customs control. The accounting system shall maintain a historical record of data that provides an audit trail from the moment the data enters the file;
 - (c) he has an administrative organisation which corresponds to the type and size of business and which is suitable for the management of the flow of goods, and have internal controls capable of detecting illegal or irregular transactions;

TITLE III
CUSTOMS DEBT AND GUARANTEES

CHAPTER 1

Incurrence of a customs debt

SECTION 1

CUSTOMS DEBT ON IMPORT

Disclaimer: NO DA foreseen.

SECTION 2

CUSTOMS DEBT ON EXPORT

Disclaimer: NO DA foreseen.

SECTION 3

PROVISIONS COMMON TO CUSTOMS DEBTS INCURRED ON IMPORT AND EXPORT

SUBSECTION 1

RULES FOR CALCULATION OF THE AMOUNT OF IMPORT OR EXPORT DUTY

Article DA-III-1-01 (313-1-01-DA)

Calculation of the amount of import duty on processed products obtained under inward processing

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 86(3)	Article 88(a)	Article 518	-	DA

1. In order to determine the amount of import duty to be charged on processed products in the case referred to in Article 86(3) of the Code, the proportion of goods placed under the inward processing procedure incorporated in the processed products shall be calculated in accordance with the quantitative scale method, or the value scale method as appropriate, or any other method giving similar results.

2. The quantitative scale method shall apply in the following cases:
 - (a) where only one kind of processed products is derived from the processing operations;
 - (b) where several kinds of processed products are derived from the processing operations and all elements of the goods placed under the procedure are found in each of those processed products.
3. In the case referred to in paragraph 2(a), the quantity of goods placed under the procedure deemed to be present in the quantity of processed products for which a customs debt is incurred shall be proportional to the latter category of products as a percentage of the total quantity of processed products.
4. In the case referred to in paragraph 2(b), the quantity of goods placed under the procedure deemed to be present in the quantity of a given processed products for which a customs debt is incurred shall be proportional to the following:
 - (a) the ratio between this specific kind of processed products, irrespective of whether a customs debt is incurred, and the total quantity of all processed products and
 - (b) the ratio between the quantity of processed products for which a customs debt is incurred and the total quantity of processed products of the same kind.
5. In deciding whether the conditions for applying the method referred to in paragraph 2 are fulfilled, losses shall not be taken into account.

Losses means the proportion of the goods placed under the procedure destroyed and lost during the processing operation, in particular by evaporation, desiccation, venting as gas or leaching.

6. The value scale method shall apply where the quantitative scale method does not apply.

The quantity of the goods placed under the procedure deemed to be present in the quantity of a given processed product incurring a customs debt shall be proportional to the following:

- (a) the value of this specific kind of processed product, irrespective of whether a customs debt is incurred, as a percentage of the total value of all the processed products and
- (b) the value of the processed products for which a customs debt is incurred, as a percentage of the total value of processed products of that kind.

The value of each of the different processed products to be used for applying the value scale method shall be the recent ex-works price in the customs territory of the Union, or the recent selling price in the customs territory of the Union of identical or similar products, provided that these have not been influenced by the relationship between buyer and seller.

7. Where the value cannot be determined pursuant to paragraph 6, it shall be determined by any reasonable method.

Article DA-III-1-02 (313-1-02-DA)

Application of the end-use provisions to processed products obtained under inward processing

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 86(3)	Articles 88(a)	Article 547(a)	-	DA

1. In the case referred to in Article 86(3) of the Code, the amount of import duty corresponding to the customs debt on processed products resulting from the inward processing procedure, shall be determined by applying to the goods placed under that procedure a duty exemption or a reduced rate of duty on account of their specific use, which would have been applied to those goods if they had been placed under the end-use procedure.

2. Paragraph 1 shall apply if an authorisation to place those goods under the end-use procedure could have been issued and if the conditions for the duty exemption or the reduced rate of duty on account of their specific use would have been fulfilled at the time of acceptance of the customs declaration of their entry for the inward processing procedure.

Article DA-III-1-02a

Application of the preferential tariff treatment to goods placed under inward processing

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 86(3)	Article 88(a)	None; Article 121(2) CCC	-	DA

For the purposes of the application of Article 86(3) of the Code, if at the time of the acceptance of the declaration of placing of goods under the inward processing procedure the import goods fulfilled the conditions to qualify for preferential tariff treatment within tariff quotas or ceilings, they shall be eligible for any preferential tariff treatment existing in respect of identical goods at the time of acceptance of the declaration of release for free circulation.

Article DA-III-1-03 (313-1-03-DA)

Specific import duty on processed products resulting from outward processing or replacement products

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 86(5)	Article 88(a)	none	-	DA

Where a customs debt is incurred for processed products resulting from the outward processing procedure or replacement products and where specific import duty is involved, the amount of the import duty shall be calculated on the basis of the cost of the processing operation undertaken outside the customs territory of the Union, multiplied by the amount of

import duty applicable to the processed products or replacement products divided by the customs value of the processed products or replacement products.

Article DA-III-1-04 (313-1-04-DA)

Derogation for the calculation of the amount of import duty on processed products resulting from inward processing

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 86(3) & 86(4)	Article 88(b)	None	-	DA

Article 86(3) of the Code shall apply without a request from the declarant as referred to in Article 86(4) for the determination of the amount of import duty corresponding to a customs debt incurred for processed products resulting from the inward-processing procedure where the following conditions are fulfilled:

- (a) these processed products are imported directly by or on behalf of the relevant holder of the authorisation within a period of one year after their re-export;
- (b) where the goods placed under the inward-processing procedure were subject to a commercial or an agricultural policy measure or an anti-dumping duty, countervailing duty, safeguard duty, retaliation duty or similar duty and
- (c) where no examination of the economic conditions in the cases referred to in Article DA-VII-1-05 (710-05(1)(b)-DA), took place.

SUBSECTION 2

TIME LIMIT TO ESTABLISH THE PLACE WHERE THE CUSTOMS DEBT IS INCURRED

Article DA-III-1-05 (313-2-01-DA)

Union transit

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 87(2)	Article 88(c)	Article 450a	-	DA

For goods placed under the Union transit procedure, the time limit referred to in Article 87(2) of the Code shall be either of the following:

- (a) seven months from the latest date on which the goods should have been presented at the customs office of destination, unless before the expiry of that time limit a request to transfer recovery of the customs debt was sent to the authority responsible for the place where, according to the evidence obtained by the customs authority of the

Member State of departure, the events from which the customs debt arises occur, in which case this period is extended with a maximum of one month;

- (b) where the customs authority of the Member State of departure has not been notified of the arrival of the goods, one month from the expiry of the time limit for the reply by the holder of the procedure to the request for the information needed to discharge the procedure, in case the holder of the procedure has provided insufficient or no information.

Article DA-III-1-06 (313-2-02-DA)

Transit in accordance with the TIR Convention

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 87(2)	Article 88(c)	Article 456(1) 2 nd subparagraph	-	DA

For goods placed under transit in accordance with the TIR Convention, the time limit referred to in Article 87(2) of the Code shall be seven months from the latest date on which the goods should have been presented at the customs office of destination or exit.

Article DA-III-1-07 (313-2-03-DA)

Transit in accordance with the ATA Convention/Istanbul Convention

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 87(2)	Article 88(c)	none	-	DA

For goods placed under transit in accordance with the ATA Convention/Istanbul Convention, the time limit referred to in Article 87(2) of the Code shall be seven months from the date on which the goods should have been presented at the customs office of destination.

Article DA-III-1-08 (313-2-04-DA)

Cases other than transit

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 87(2)	Article 88(c)	none	-	DA

For goods placed under a special procedure other than transit or goods which are in temporary storage, the time limit referred to in Article 87(2) of the Code shall be seven months from the expiry of:

- the prescribed period for discharge of the special procedure,
- the prescribed period for ending of the customs supervision of end-use goods,
- the prescribed period for ending of temporary storage or,
- the time limit for ending of the movement of goods placed under the warehousing procedure between different places in the customs territory of the Union where the procedure was not discharged.

CHAPTER 2

Guarantee for a potential or existing customs debt

SECTION 1

GENERAL PROVISIONS

Article DA-III-2-01 (321-03-DA)

Cases where no guarantee shall be required for goods placed under the temporary admission procedure

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 89(8)(c)	Article 99(a)	Article 581(1)	ex Annex 77	DA

The placing of goods under the temporary admission procedure shall not be subject to the provision of a guarantee in the following situations:

- (a) where the customs declaration may be made orally or by any other act;
- (b) in the case of materials belonging to or used under contractual arrangement by airlines, shipping or railway companies or postal services in international traffic subject to those materials being distinctively marked;
- (c) in the case of packings imported empty, carrying indelible non-removable markings;
- (d) where the previous holder of the authorisation for temporary admission declared the goods for the procedure in accordance with Articles DA-V-2-03 or Articles DA-V-2-04a (522-4-03-DA and 522-4-04-DA) and the goods are subsequently placed under temporary admission for the same purpose.

Article DA-III-2-02 (321-06-DA)

Guarantee in the form of an undertaking by a guarantor

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 94	Article 31(b) & 99(b)	Articles 342, 348(2) & 384	-	DA

1. Where the guarantee is provided in the form of an undertaking by a guarantor, the guarantor shall indicate an address for service or appoint an agent in each Member State, except where the second subparagraph of Article 89(2) of the Code applies.

2. The revocation of the approval or cancellation of the undertaking of the guarantor shall take effect on the 16th day following the date on which a decision on the revocation or cancellation is received by the guarantor or, accordingly, by the customs office of guarantee.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(3)(a)	Article 7(b)	Article 347(4)	ex Annex 50	DA

3. Where an individual guarantee is provided in the form of an undertaking by a guarantor in the form of individual guarantee vouchers it may, in accordance with Article 6(3)(a) of the Code, be in a form other than by data processing techniques if acceptable to the customs authorities.

Article DA-III-2-03 (321-07-DA)

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

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 92(1) (c)	Article 99(b)	Article 857	-	DA

1. The forms of guarantee referred to in Article 92(1)(c) of the Code, shall be the following:

- (a) the creation of a mortgage, a charge on land, an antichresis or other right deemed equivalent to a right pertaining to immovable property;
- (b) the cession of a claim, the pledging, with or without surrendering possession, of goods, securities or claims or a savings bank book or entry in the national debt register;
- (c) the assumption of joint contractual liability for the full amount of the debt by a third party approved for that purpose by the customs authorities or the lodging of a bill of exchange the payment of which is guaranteed by such third party;
- (d) a cash deposit or means of payment deemed equivalent thereto other than in euro or the currency of the Member State in which the guarantee is required;
- (e) participation, subject to payment of a contribution, in a general guarantee scheme administered by the customs authorities.

2. The forms of guarantee referred to in paragraph 1 shall not be accepted for the placing of goods under the Union transit procedure.

3. The Member State shall determine the circumstances in which and the conditions under which the forms of guarantee referred to in paragraph 1, if applicable in that Member State, are accepted.

SECTION 2

COMPREHENSIVE GUARANTEE AND GUARANTEE WAIVER

Article DA-III-2-04 (322-07-DA)

Reduction of the level of the comprehensive guarantee and guarantee waiver

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 95(2)	Article 99(c)	Article 380 for Community transit	-	DA

1. An authorisation to use a comprehensive guarantee with a reduced amount as referred to in Article 95(2) of the Code shall be granted where the applicant demonstrates that he fulfils, accordingly, the following conditions:

- (a) for the purposes of reduction to 50 % of the reference amount:
 - (i) maintain an accounting system which is consistent with the generally accepted accounting principles applied in the Member State where the accounts are held and which will facilitate audit-based customs control. The accounting system shall maintain a historical record of data that provides an audit trail from the moment the data enters the file;
 - (ii) have an administrative organisation which corresponds to the type and size of business and which is suitable for the management of the flow of goods, and have internal controls capable of detecting illegal or irregular transactions;
 - (iii) the applicant is not subject to bankruptcy proceedings;
 - (iv) during the last three years preceding the submission of the application the applicant has fulfilled his financial obligations regarding payments of customs duty and all other duty, taxes or charges which are collected on or in connection with the import or export of goods;
 - (v) the applicant can demonstrate sufficient financial standing to meet his obligations, including having no negative net assets, except if they can be covered;
 - (vi) the applicant can demonstrate sufficient financial resources to meet his obligations, for the part of the reference amount not covered by the guarantee;
- (b) for the purposes of reduction to 30 % of the reference amount:
 - (i) maintain an accounting system which is consistent with the generally accepted accounting principles applied in the Member State where the accounts are held and which will facilitate audit-based customs control. The accounting system shall maintain a historical record of data that provides an audit trail from the moment the data enters the file;

- (ii) have an administrative organisation which corresponds to the type and size of business and which is suitable for the management of the flow of goods, and have internal controls capable of detecting illegal or irregular transactions;
- (iii) ensure that employees are made aware of the need to inform the customs authorities whenever compliance difficulties are discovered and establish suitable contacts to inform the customs authorities of such occurrences;
- (iv) the applicant is not subject to bankruptcy proceedings;
- (v) during the last three years preceding the submission of the application the applicant has fulfilled his financial obligations regarding payments of customs duty and all other duty, taxes or charges which are collected on or in connection with the import or export of goods;
- (vi) the applicant can demonstrate sufficient financial standing to meet his obligations, including having no negative net assets, except if they can be covered;
- (vii) the applicant can demonstrate sufficient financial resources to meet his obligations, for the part of the reference amount not covered by the guarantee.

2. For the purposes of Article 95(2) of the Code, a guarantee waiver shall be granted where the applicant demonstrates that he fulfils the following requirements:

- (a) maintain an accounting system which is consistent with the generally accepted accounting principles applied in the Member State where the accounts are held and which will facilitate audit-based customs control. The accounting system shall maintain a historical record of data that provides an audit trail from the moment the data enters the file;
- (b) allow the customs authority physical or electronic access to its customs and, where appropriate, transport records;
- (c) have a logistical system which distinguishes between Union and non-Union goods;
- (d) have an administrative organisation which corresponds to the type and size of business and which is suitable for the management of the flow of goods, and have internal controls capable of detecting illegal or irregular transactions;
- (e) where applicable, have satisfactory procedures in place for the handling of licences and authorisations connected to commercial policy measures or to trade in agricultural products;
- (f) have satisfactory procedures in place for the archiving of the economic operator's records and information and for protection against the loss of information;
- (g) ensure that employees are made aware of the need to inform the customs authorities whenever compliance difficulties are discovered and establish suitable contacts to inform the customs authorities of such occurrences;

- (h) have appropriate information technology security measures in place to protect the applicant's computer system from unauthorised intrusion and to secure the applicant's documentation;
- (i) the applicant is not subject to bankruptcy proceedings;
- (j) during the last three years preceding the submission of the application the applicant has fulfilled his financial obligations regarding payments of customs duty and all other duty, taxes or charges which are collected on or in connection with the import or export of goods;

(k) the applicant can demonstrate sufficient financial standing to meet his obligations, including having no negative net assets, except if they can be covered.

3. If the applicant has been established for less than three years, the requirement as referred to in paragraph 1(a)(iv), 1(b)(v) and 2(j) shall be checked on the basis of records and information that are available.

SECTION 3

PROVISIONS FOR THE UNION TRANSIT PROCEDURE AND THE PROCEDURE UNDER CPD/ATA CARNETS

Article DA-III-2-05 (323-1-09-DA)

Release of the guarantor's obligations – Union transit

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 98	Articles 99(d)	Article 450c	-	DA

1. Where the Union transit procedure has not been discharged, the guarantee shall not be released and the guarantor thus not released from his obligations unless:

- (a) the customs authorities of the Member State of departure, within nine months of the expiry of the prescribed time limit for presentation of the goods at the customs office of destination, notify the guarantor that the procedure has not been discharged;
- (b) the customs authorities competent for the place where the customs debt is incurred, within three years of the expiry of the prescribed time limit for presenting the goods at the customs office of destination, notify the guarantor that he is, or might be, required to pay the amount of the customs debt for which he is liable in respect of the Union transit operation in question.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(2), 6(3)(a)	Articles 7(a), 7(b)		32-04, 32-05	DA

2. In accordance with Article 6(3)(a) of the Code, the notification as referred to in point (a) and (b) of paragraph 1 may be sent by means other than electronic data-processing techniques.

The common data requirements for the notification to the guarantor of the non-discharge of the Union transit procedure are set out in Annex 32-04.

The common data requirements for the notification to the guarantor of his liability in respect of the Union transit procedure are set out in Annex 32-05.

Article DA-III-2-06 (331-10-DA)

CPD Carnet – Release of the guarantor's obligations

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 98	Article 99(d)		-	DA

1. The guarantee shall be released and the guaranteeing association thus released from its obligations one year from the date of expiry of the validity of the CPD carnet, unless the customs authorities establish that the temporary admission procedure has not been discharged for goods covered by a CPD carnet, and notifies it to the guaranteeing association, before that date.

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

The customs authorities may, in accordance with Article 6(3)(a) of the Code notify the guaranteeing association of the non-discharge of the CPD carnet by any appropriate means.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 98	Article 99(d)	Articles 459-460		DA

2. The guarantee shall be released and the guaranteeing association thus released from its obligations one year after the notification referred to in paragraph 1, unless the customs authorities establish that a customs debt has been incurred for goods covered by a CPD carnet, and notify it to the guaranteeing association, before that date.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(3)(a) & 6(2)	Article 7(b) & 7(a)	Article 450c	33-02	DA

The common data requirements of the notification are set out in Annex 33-02. In accordance with Article 6(3)(a) of the Code, the notification may be sent by means other than electronic data-processing techniques.

Article DA-III-2-07 (331-11-DA)

ATA Carnet - Claim for payment from the guaranteeing association

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 98	Article 99(d)	Articles 459-460		DA

The guarantee shall be released and the guaranteeing association thus released from its obligations one year from the date of expiry of the validity of the ATA carnet, unless the customs authorities establish that a customs debt has been incurred for goods covered by an ATA carnet, and sends the claim for payment to the guaranteeing association, before that date.

The coordinating customs office making the claim shall at the same time, as far as possible, send to the coordinating office in the jurisdiction of which the office of temporary admission is situated, an information memo.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(3)(a) & 6(2)	Article 7(b) & 7(a)	Article 450c&460	33-01, 33-03, 33-04 (ex Annex 59&60)	DA

The common data requirements of the claim for payment are set out in Annex 33-01. The common data requirements of the information memo sent to the customs office of temporary admission are set out in Annex 33-03 (ex-Annex 59). In accordance with Article 6(3)(a) of the Code, the information memo may be sent by means other than data processing techniques.

The amount of duties and taxes arising from the claim shall be calculated by means of the model taxation form.

The common data requirements of the model taxation form are set out in Annex 33-04 (ex-Annex 60). In accordance with Article 6(3)(a) of the Code, the model taxation form may be sent by means other than data-processing techniques.

CHAPTER 3

Recovery and payment of duty and repayment and remission of the amount of import and export duty

SECTION 1

DETERMINATION OF THE AMOUNT OF IMPORT OR EXPORT DUTY, NOTIFICATION OF THE CUSTOMS DEBT AND ENTRY IN THE ACCOUNTS

SUBSECTION 1

GENERAL PROVISIONS

Disclaimer: NO DA foreseen.

SUBSECTION 2

SPECIFIC PROVISIONS

Disclaimer: NO DA foreseen.

SUBSECTION 3

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

Articles DA-III-3-01 (331-07-DA)

Means of notification of the customs debt

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

In accordance with Article 6(3)(a) of the Code, the notification of the customs debt may be made by means other than electronic data-processing techniques.

Article DA-III-3-02 (331-09-DA)

Exemption from notification of the customs debt

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 102(1)(d)	Article 106	Articles 868	-	DA

1. The customs authorities shall not notify the customs debt incurred through non-compliance where the amount of import or export duty concerned is less than EUR 10.
2. Where the customs debt was initially notified with an amount of import or export duty which is less than the amount of import or export duty payable, there shall be no notification of the customs debt for the difference between those amounts if it is less than EUR 10.
3. The amount of EUR 10 referred to in paragraphs 1 and 2 shall correspond to each recovery action.

SECTION 2

PAYMENT OF THE AMOUNT OF IMPORT OR EXPORT DUTY

Article DA-III-3-04 (332-03-DA)

Suspension of the time limit for payment in case of application for remission

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 108(3)(a)	Article 115	Article 876a	-	DA

1. The customs authorities shall suspend the debtor's obligation to pay the amount of import or export duty until they have taken a decision on the application for remission made in accordance with Article 121 of the Code, provided that, where the goods are no longer under customs supervision a guarantee is lodged for the amount concerned, and the following conditions are fulfilled:
 - (a) where an application has been presented for remission pursuant to Article 118, 119 or 120 of the Code, the customs authorities consider that the conditions laid down in the relevant provision are likely to be met;
 - (b) where an application has been presented for remission pursuant to Article 117 of the Code and the customs authorities consider that the conditions as referred to in Article 45(2) of the Code are met.
2. By way of derogation from paragraph 1, the customs authorities shall not require a guarantee if it is established, on the basis of a documented assessment, that it would be likely to cause the debtor serious economic or social difficulties.

Article DA-III-3-05 (332-04-DA)

Suspension of the time limit for payment where goods are to be confiscated, destroyed or abandoned to the State

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 108(3)(b)	Article 115	Article 876a	-	DA

Where goods are to be confiscated, destroyed or abandoned to the State, the customs authorities shall suspend the debtor's obligation to pay the amount of import or export duty if they consider that the conditions for confiscation, destruction or abandonment are likely to be met and the goods are still under customs supervision.

Article DA-III-3-06 (332-05-DA)

Suspension of the time limit for payment where the customs debt incurred through non-compliance

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 108(3)(c)	Article 115	Article 876a	-	DA

1. Where a customs debt is incurred under Article 79 of the Code, the customs authorities shall suspend the obligation of the person referred to in paragraph 3(a) of that Article to pay the amount of import or export duty where at least one other debtor has been identified in accordance with Article 79(3)(b) or (c) of the Code and the amount concerned has also been notified to him in accordance with Article 102 of the Code.
2. The suspension shall be granted only on the condition that the person referred to in Article 79(3)(a) of the Code is not also covered by one of the other points of that paragraph and no deception or obvious negligence may be attributed to that person.
3. The duration of the suspension shall be limited to one year. However, this period may be extended by the customs authorities for justified reasons.
4. The suspension shall be conditional on the lodging by the person for whose benefit it is granted of a valid guarantee for the amount of the import or export duty at stake, except in either of the following situations:
 - (a) a guarantee covering the whole amount of import or export duty at stake already exists and the guarantor has not been released from his undertakings;
 - (b) it is established, on the basis of a documented assessment, that the requirement of a guarantee would be likely to cause the debtor serious economic or social difficulties.

SECTION 3

REPAYMENT AND REMISSION

SUBSECTION 1

GENERAL PROVISIONS AND PROCEDURE

Article DA-III-3-07 (333-02-DA)

Application for repayment or remission

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22(1)	Article 24(a)	Articles 878(1) & 879(1), 881	Annex A (ex-Annex 111)	DA

1. By way of derogation from the third subparagraph of Article 22(1) of the Code, the application for repayment or remission ('application') shall be submitted to the competent customs authorities of the Member State where the customs debt was notified.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 6(3)(a) & 103	Article 7(b)		Annex A	DA

2. In accordance with Article 6(3)(a) of the Code, applications may be made by means other than electronic data-processing techniques in accordance with the provisions in force in the Member States concerned.

Article DA-III-3-09 (333-06-DA)

Supplementary information

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 6(2) & 6(3)(a)	Article 7(a) and 7(b)	Articles 885, 910-911	Annex 33-06 (ex-Annex 112)	DA

The common data requirements for the request of supplementary information where goods are situated in another Member State are set out in Annex 33-06 (ex-Annex 112).

In accordance with Article 6(3)(a) of the Code, the request for supplementary information may be made by means other than electronic data-processing techniques.

Article DA-III-3-10 (333-08-DA)

Notification of the decision on repayment or remission

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 6(3)(a)	Article 7(b)	Articles 886		DA

In accordance with Article 6(3)(a) of the Code, the decision on repayment or remission may be notified by means other than electronic data-processing techniques.

Article DA-III-3-11 (333-09-DA)

Formalities related to the decision on repayment or remission

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22(4)	Article 24(d)	Articles 886, 893	-	DA

1. The decision-taking customs authority shall set a deadline, no later than 60 days from the date of the notification of the decision to repay or remit import duties or export duties, for completion of the customs formalities to which the repayment or remission of duties is subject.

2. Failure to observe the deadline referred to in paragraph 1 shall result in loss of entitlement to repayment or remission except where the debtor or any person who has taken over his rights and obligations (“person concerned”) proves that he was prevented from meeting this deadline by unforeseeable circumstances or force majeure.

Article DA-III-3-12 (333-10-DA)

Completion of formalities where goods are situated in another Member State

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(2)&(3)(a)	Article 7(a)&(b)	Articles 887, 888, 912	Annex 33-07 (ex-Annex 113)	DA

In accordance with Article 6(3)(a) of the Code, where the application relates to goods which are situated in a Member State other than that in which the customs debt was notified, information sent from the monitoring customs office to the decision-taking customs authority on the completion of formalities may be sent by means other than electronic data-processing techniques.

The common data requirements for the information referred to in this article are set out in Annex 33-07 (ex-Annex 113).

Article DA-III-3-13 (333-21-DA)

Extension of the time limit for taking a decision

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22(3)	Article 24(c)	Article 899(2) 2 nd subpar	-	DA

Where the first subparagraph of Article 116(3) of the Code or point (b) of the second subparagraph of Article 116(3) of the Code applies, the time limit for taking the decision shall be extended by a period equivalent to that between the date on which the Member State has sent the request to the Commission and the date on which the Member State has received the notification of the Commission’s decision.

SUBSECTION 2

DECISIONS TO BE TAKEN BY THE COMMISSION

Article DA-III-3-14 (333-24-DA)

Submission of the case

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 116(3)	Article 122	Articles 871, 872, 905, 906	-	DA

1. When a Member State submits a case to the Commission in accordance with the first subparagraph of Article 116(3) of the Code, it shall transmit a file containing all the information required for the Commission to take its decision.
2. The file shall include the following:
 - (a) a summary of the case;
 - (b) detailed information establishing that the conditions referred to in Articles 119 or 120 of the Code, taken together or separately are fulfilled and in particular those referring to the behaviour, professional experience, good faith and diligence, of the debtor concerned;
 - (c) a statement, signed by the person concerned , certifying that he has read the file and either stating that he has nothing to add or listing all the additional information that he considers should be included. If the statement is not provided within one month, the person concerned is deemed to have read the file and to have nothing to add.

3. As soon as it receives the file the Commission shall inform the Member State concerned accordingly.
4. Where the information transmitted by the Member State is not sufficient to take a decision on the case concerned, the Commission may request that additional information be supplied.
5. The Commission shall return the file to the Member State and the procedure referred to in Articles DA-III-3-15 to DA-III-3-18 (333-25-DA to 333-28-DA) shall be deemed never to have been initiated in any of the following situations:
 - (a) the file shows that there is a disagreement between the Member State that has transmitted the file and the person who signed the statement referred to in paragraph 2(c) as regards the account of the facts;
 - (b) the file is obviously incomplete since it contains nothing that would justify its consideration by the Commission;
 - (c) the case should not have been submitted in accordance with Article 116(3) first subparagraph of the Code;
 - (d) new information of a nature to alter substantially the presentation of the facts or the legal assessment of the case has been transmitted by the Member State to the Commission while it is considering the file.
6. The Commission shall make available to all Member States a copy of the summary of the case within 15 days from the date on which it received the file.

Article DA-III-3-15 (333-25-DA)

Right for the person concerned to express his point of view

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 116(3)	Article 122	Articles 872a, 906a	-	DA

1. Where the Commission intends to take an unfavourable decision, it shall communicate its objections to the person concerned in writing, together with a reference to all the documents and information on which it bases those objections. It shall inform the person concerned of his right to have access to his file.
2. The person concerned shall express his point of view in writing to the Commission within 30 days from the date on which he received the communication referred to in paragraph 1. If he does not express his point of view within that period, it shall be deemed that he has waived the right to express his point of view.
3. The Commission shall inform the Member State concerned accordingly.

Article DA-III-3-16 (333-26-DA)

Time-limits

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 116(3)	Article 122	Articles 873, 907	-	DA

1. Within nine months from the date on which the file referred to in Article DA-III-3-14(1) (333-24(1)-DA) is received by the Commission, the Commission shall decide whether or not repayment or remission is justified.

2. Where the detailed information referred to in Article DA-III-3-14(2)(b) (333-24(2)(b)-DA) or the statement referred to in Article DA-III-3-14(2)(c) (333-24(2)(c)-DA) is not included in the file, the period referred to in paragraph 1 shall be counted from the date the Commission received them. The Commission shall notify the person concerned accordingly.

3. Where the Commission has found it necessary to request additional information from the Member State, the period referred to in paragraph 1 shall be extended by a period equivalent to that between the date the Commission sent the request for additional information and the date it received that information. The Commission shall notify the person concerned of the extension.

4. Where the Commission conducts investigations in order to take a decision, the period referred to in paragraph 1 shall be extended by the time necessary to complete the investigations. Such an extension shall not exceed nine months. The Commission shall notify the Member State and the person concerned of the dates on which investigations are opened and closed.

5. In the case referred to in Article DA-III-3-15 (333-25-DA) the period referred to in paragraph 1 shall be extended by 30 days.

Article DA-III-3-17 (333-27-DA)

Notification of the decision and empowerment

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 116(3)	Article 122	Articles 874-875, 908	-	DA

1. The Commission shall notify the Member State concerned of its decision as soon as possible and in any event within 30 days of the expiry of the period specified in Article DA-III-3-16(1) (333-26(1)-DA).

2. The decision-taking customs authority shall issue a decision on the basis of the Commission's decision notified in accordance with paragraph 1.

The Member State to which the decision-taking customs authority belongs shall inform the Commission accordingly by sending to it a copy of the decision concerned.

3. Where the decision referred to in Article DA-III-3-16(1) (333-26(1)-DA) is favourable to the person concerned the Commission may specify the conditions under which the customs authorities may repay or remit duty in cases involving comparable issues of fact and of law.

Article DA-III-3-18 (333-28-DA)

Consequences of a failure to take a decision or notify such decision

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 116(3)	Article 122	Articles 876,909	-	DA

If the Commission does not take a decision within the time limit provided for in Article DA-III-3-16 (333-26-DA), or does not notify a decision to the Member State in question within the time limit provided for in DA-III-3-17(1) (Article 333-27-DA), the decision-taking customs authority shall take a decision favourable to the person concerned .

CHAPTER 4

Extinguishment of a customs debt

SECTION 1

IRRETRIEVABLE LOSS

Disclaimer: NO DA foreseen.

SECTION 2

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

Article DA-III-4-01 (342-01-DA)

List of failures which have no significant effect on the correct operation of the customs procedure concerned, temporary storage

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 124(1)(h)(i)	Article 126	Articles 859, 865(2), 865a, 900(1(a)-(b)	-	DA

1. For the purpose of Article 124(1)(h)(i) of the Code it shall be considered that there is a failure with no significant effect on the correct operation of the customs procedure concerned in any of the following situations:

- (a) exceeding a time limit, where the time limit would have been extended had an extension been applied for in time;
- (b) where a customs debt has been incurred for goods placed under a special procedure or in temporary storage pursuant to Article 79(1)(a) or (c) of the Code and those goods were subsequently released for free circulation;
- (c) where the customs supervision subsequently has been restored for the goods not being formally a part of a transit procedure, but which previously were in a temporary storage or were placed under a special procedure together with goods formally placed under the transit procedure
- (c) in the case of goods placed under a special procedure other than transit and free zone or goods which are in temporary storage, any error concerning the particulars in the customs declaration discharging the procedure or, accordingly, ending the temporary storage provided this error has no impact on the discharge of the procedure or the end of the temporary storage;;

(d) where a customs debt has been incurred pursuant to Article 79(1)(a) or (b) of the Code, on condition that the person concerned informs the competent customs authorities about the non-compliance before either the customs debt has been notified or the customs authorities have informed that person that they intend to perform a control.

2. In the cases referred to in paragraph 1(a), (b) and (c), the condition laid down in Article 124(1)(h)(ii) of the Code is deemed to be fulfilled.

TITLE IV

GOODS BROUGHT INTO THE CUSTOMS TERRITORY OF THE UNION

CHAPTER 1

Entry summary declaration

Article DA-IV-1-01 (410-03-DA [Article 410-07 MCCIP])

Waiver from the obligation to lodge an entry summary declaration

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 127 (2)(b)	Article 131 (a)	Article 181c	-	DA

In accordance with Article 127(2)(b) of the Code, the lodging of an entry summary declaration shall be waived in respect of the following goods:

- (a) electrical energy;
- (b) goods entering by pipeline;
- (c) items of correspondence;
- (d) household effects as defined in Article 2(1)(d) of Council Regulation (EC) No 1186/2009 provided they are not carried under a transport contract;
- (e) goods for which an oral customs declaration is permitted in accordance with Article DA-V-2-02 and Article DA-V-2-03(1) provided they are not carried under a transport contract;
- (f) goods for which a customs declaration made by any other act is permitted in accordance with Article DA-V-2-04(b) to (d) and Article DA-V-2-04a(1) provided they are not carried under a transport contract;
- (g) goods contained in the travellers' personal baggage;
- (h) goods moved under cover of the form 302 provided for under the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, signed in London on 19 June 1951;
- (i) weapons and military equipment brought into the customs territory of the Union by the authorities in charge of the military defence of a Member State, in military transport or transport operated for the sole use of the military authorities;

- (j) the following goods brought into the customs territory of the Union directly from offshore installations operated by a person established in the customs territory of the Union:
 - (i) goods which were incorporated in such offshore installations, for the purposes of their construction, repair, maintenance or conversion;
 - (ii) goods which were used to fit or equip the said offshore installations;
 - (iii) provisions used or consumed on the said offshore installations;
 - (iv) non-hazardous waste from the said offshore installations;
- (k) goods entitled to relief pursuant to the Vienna Convention on diplomatic relations of 18 April 1961, the Vienna Convention on consular relations of 24 April 1963 or other consular conventions, or the New York Convention of 16 December 1969 on special missions;
- (l) goods on board vessels or aircraft which have been supplied for incorporation as parts of or accessories in vessels and aircraft and for the operation of the engines, machines and other equipment of vessels or aircrafts, as well as foodstuffs and other items to be consumed or sold on board;
- (m) goods brought into the customs territory of the Union from Ceuta and Melilla, Gibraltar, Helgoland, the Republic of San Marino, the Vatican City State, the municipalities of Livigno and Campione d'Italia, the national waters of Lake Lugano which are between the bank and the political frontier of the area between Ponte Tresa and Porto Ceresio;
- (n) products of sea-fishing and other products taken from the sea outside the customs territory of the Union by Union fishing vessels;
- (o) vessels and the goods carried thereon entering the territorial waters of a Member State with the sole purpose of taking on board supply of goods without connecting to any of the port facilities;
- (p) goods covered by ATA and CPD carnets provided they are not carried under a transport contract.

Article DA-IV-1-02 (410-04-DA [Article 410-06 MCCIP])

Time limits – Maritime traffic

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 127 (3) and (7)	Article 131(b)	Article 184a(1)	-	DA

In the case of maritime traffic, the entry summary declaration shall be lodged by the following time limits:

- (a) for containerised cargo, other than where point (c) or (d) applies, at least 24 hours before the goods are loaded onto the vessel on which they are to be brought into the customs territory of the Union;

- (b) for bulk/break bulk cargo, other than where point (c) or (d) applies, at the latest four hours before arrival of the vessel at the first port of entry into the customs territory of the Union;
- (c) at least two hours before arrival of the vessel at the first port of entry into the customs territory of the Union in case of goods coming from any of the following:
 - (i) Greenland;
 - (ii) the Faeroe Islands;
 - (iii) Iceland;
 - (iv) ports on the Baltic Sea, the North Sea, the Black Sea and the Mediterranean Sea;
 - (v) other ports in Morocco;
- (d) except where point (c) applies, at least two hours before arrival of the vessel at the first port of entry into the customs territory of the Union for movements of goods whose duration is less than 24 hours between a third country and any of the following territories:
 - (i) the French overseas departments;
 - (ii) the Azores;
 - (iii) Madeira;
 - (iv) the Canary Islands.

Article DA-IV-1-03 (410-04-DA [Article 410-06 MCCIP])

Time limits – Air traffic

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 127 (3) and (7)	Article 131(b)	Article 184a (2)	-	DA

1. In the case of air traffic, the entry summary declaration shall be lodged as early as possible but at the latest before the goods are loaded onto the aircraft on which they are to be brought into the customs territory of the Union.
2. Where only certain particulars of the entry summary declaration are provided within the time limit referred to in paragraph 1, the other particulars shall be provided by the following time limits:
 - (a) for flights with a duration of less than four hours at least by the time of the actual departure of the aircraft;
 - (b) for other flights, at least four hours before the arrival of the aircraft at the first airport in the customs territory of the Union.

Article DA-IV-1-04 (410-04-DA [Article 410-06 MCCIP])

Time limits – Rail traffic

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 127 (3) and (7)	Article 131(b)	Article 184a (3)	-	DA

In the case of traffic by rail, the entry summary declaration shall be lodged by the following time limits:

- (a) at least two hours before arrival of the means of transport at the place for which the customs office of first entry is competent;
- (b) at least one hour before arrival of the means of transport at the place for which the customs office of first entry is competent, where the train voyage from the last train formation station located in a third country to the customs office of first entry takes less than two hours.

Article DA-IV-1-05 (410-04-DA [Article 410-06 MCCIP])

Time limits – Road traffic

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 127 (3) and (7)	Article 131(b)	Article 184a(4)	-	DA

In the case of traffic by road, the entry summary declaration shall be lodged at least one hour before arrival of the means of transport at the place for which the customs office of first entry is competent.

Article DA-IV-1-05a (410-04-DA [Article 410-06 MCCIP])

Time limits – Inland waterways traffic

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 127 (3) and (7)	Article 131(b)	Article 184a (3)	-	DA

In the case of traffic by inland waterways, the entry summary declaration shall be lodged at least two hours before arrival of the means of transport at the place for which the customs office of first entry is competent.

Article DA-IV-1-06 (410-04-DA [Article 410-06 MCCIP])

Time limits – Combined transportation

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 127 (3) and (7)	Article 131(b)	Article 183b (2)	-	DA

In the case of combined transportation, where the active means of transport entering the customs territory of the Union is only transporting another means of transport which after its entry into the customs territory of the Union, will move by itself as an active means of transport, the time limit for lodging the entry summary declaration shall be the time limit applicable to the active means of transport entering the customs territory of the Union, as specified in Articles DA-IV-1-02 to DA-IV-1-05a.

Article DA-IV-1-07 (410-04-DA [Article 410-06 MCCIP])

Time limits – Force majeure

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 127 (3) and (7)	Article 131(b)	Article 184b(c)	-	DA

The time limits referred to in Articles DA-IV-1-02 to DA-IV-1-05a shall not apply in cases of *force majeure*.

Article DA-IV-1-08 (deleted)

Article DA-IV-1-08a

Cases in maritime and inland waterways traffic and other persons required to submit particulars of the entry summary declaration

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

Article 127(6)	Article 131(c)			DA
----------------	----------------	--	--	----

1. The cases where Article 127(6) of the Code applies shall be the following:
 - (a) where for the same goods one or more additional transport contract as evidenced by the relevant bill or bills of lading is issued by one or more persons other than the carrier, and particulars required for an entry summary declaration contained in those transport contracts cannot be obtained by the carrier;
 - (b) where particulars concerning goods in a consignment at the lowest level of transport contract are not contained in that contract and cannot be obtained by the carrier or any person referred to in point (a).
2. The other persons referred to in Article 127(6) of the Code shall include:
 - (a) persons issuing transport contracts, irrespective of the contractual relationship with the carrier;
 - (b) consignees in cases referred to in point (b) of paragraph 1.
3. The carrier and the persons referred to in point (a) of paragraph 1 shall provide in the partial submission the identity of any of the following persons responsible to submit required particulars:
 - (a) the other person as referred to in point (a) of paragraph 2, with whom they have concluded a transport contract and who are also required to provide particulars, or
 - (b) the consignee, where point (b) of paragraph 1 applies.
4. Persons referred to in point (a) of paragraph 2 shall inform about the issuing of a transport contract:
 - (a) the carrier or the person who issued a transport contract to them, or
 - (b) in the case of goods co-loading arrangement, and where they do not have any contractual relationship with the carrier, the person with whom they entered into this arrangement.
5. Each person submitting the particulars referred to in Article 127(5) of the Code shall be responsible for the particulars that this person has submitted in accordance with Article 15(2)(a) and (b) of the Code.

Article DA-IV-1-08b

Cases in air traffic and other persons required to submit particulars of the entry summary declaration

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 127(6)	Article 131(c)			DA

1. The cases where Article 127(6) of the Code applies shall be the following:
 - (a) where for the same goods one or more additional transport contract as evidenced by the relevant air waybill or air waybills of lading is issued by one or more persons other than the carrier and particulars required for an entry summary declaration contained in those transport contracts cannot be obtained by the carrier;
 - (b) where required particulars cannot be obtained from the person referred to in point (a) of paragraph 1 within the time limit referred to in Article DA-IV-1-03(1);
 - (c) where goods are moved under the rules of the acts of the Universal Postal Union.
2. The other persons as referred to in Article 127(6) of the Code shall include:
 - (a) persons issuing a transport contracts as referred to in point (a) and (b) of paragraph 1, irrespective of their contractual relationship with the carrier;
 - (b) postal operators in cases referred to in point (c) paragraph 1.
3. The carrier shall provide in the partial submission the identity of any of the following persons responsible to submit required particulars:
 - (a) persons as referred to in point (a) of paragraph 2, and who are also required to provide particulars, or
 - (b) postal operators, where point (c) of paragraph 1 applies.
4. Each person submitting the particulars referred to in Article 127(5) of the Code shall be responsible for the particulars that this person has submitted in accordance with Article 15(2)(a) and (b) of the Code.

CHAPTER 2

Arrival of goods

Article DA-IV-2-01 (420-01-DA)

Arrival and temporary storage of goods in trade with special fiscal territories

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 1(3)	Article 2	none	-	DA

Member States may apply to goods in trade between a special fiscal territory and another part of the customs territory of the Union, this Chapter and Chapter 2 of Title IV of the Code.

Article DA-IV-2-02 deleted

Article DA-IV-2-03 deleted (422-02-DA (new))

Article DA-IV-2-04

Approval of a place for the presentation of goods to customs and temporary storage

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 139(1) & 147(1)	Articles 142 & 151			DA

On an occasional basis, customs authorities may authorise goods to be presented and stored in temporary storage in places other than temporary storage facilities. That authorisation shall be granted in justified cases and cannot be permanent.

Article DA-IV-2-05 deleted

Article DA-IV-2-06 (423-03-DA [from Article 710-15 MCCIP])

Records

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 148(4)	Article 7(c)	Articles 516,	-	DA

		806(c)(d) (f) (g)		
--	--	-------------------	--	--

1. The records referred to in Article 148(4) of the Code shall contain the following:
 - (a) reference to the relevant temporary storage declaration and reference to the corresponding end of temporary storage;
 - (b) the date and reference to other customs documents and any other documents relating to the temporary storage;
 - (c) particulars of marks, identifying numbers, number and kind of packages, the quantity and usual commercial or technical description of the goods and, where relevant, the identification marks of the container necessary to identify the goods;
 - (d) location and particulars of any movement of goods;
 - (e) customs status of goods;
 - (f) particulars of forms of handling referred to in Article 147(2) of the Code;
 - (g) where records are not part of the main accounts for customs purposes, these records shall refer to the main accounts for customs purposes.

2. The customs authorities may waive the requirement for some of the information provided for in paragraph 1 where this does not adversely affect the customs supervision and controls of the goods.

Article DA-IV-2-07 (423-04-DA [Article 731-01(1) MCCIP])

Retail sale

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 148(1)	Article 151(b)	Article 527	-	DA

Storage facilities for the temporary storage of goods and places approved in accordance with Article DA-IV-2-04 shall not be used for the purpose of retail sale.

Article DA-IV-2-08 (423-05-DA [Article 731-02 MCCIP])

Specially equipped temporary storage facilities

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 148(1)	Articles 151(b)	Article 526	-	DA

Without prejudice to Article 147 (4) of the Code where goods present a danger or are likely to spoil other goods or require special facilities for other reasons, the authorisation may specify that they may only be stored in temporary storage facilities specially equipped to receive them.

Article DA-IV-2-09 (423-06-DA [Article 731-03 MCCIP])

Operation of storage facilities

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 148(1)	Article 151(b)	none	-	DA

The authorisation for the operation of temporary storage facilities shall provide that those facilities shall be exclusively operated by the holder of the authorisation.

Article DA-IV-2-10 (423-07-DA)

Other cases of movement of goods in temporary storage

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 148(5)(c)	Article 151(c)			DA

In accordance with Article 148(5) (c) of the Code, the customs authorities may authorise the movement of goods in temporary storage between different temporary storage facilities covered by different authorisations to operate temporary storage facilities provided the holders of those authorisations are AEOC or AEOF.

TITLE V

GENERAL RULES ON CUSTOMS STATUS, PLACING GOODS UNDER A CUSTOMS PROCEDURE, VERIFICATION, RELEASE AND DISPOSAL OF GOODS

CHAPTER 1

Customs status of goods

SECTION 1

GENERAL PROVISIONS

Article DA-V-1-01

Presumption of customs status

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 153(1)	Articles 156(a)	Articles 313, 453	-	DA

1. In accordance with Article 153(2) of the Code, the following shall be deemed to be non-Union goods unless it is established in accordance with Section 3 that they do have Union status:

- (a) goods brought into the customs territory of the Union;
- (b) goods in temporary storage;
- (c) goods placed under any of the special procedures with the exception of the internal transit, outward processing and the end-use procedures.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 155(2)	Articles 156 (d)	Articles 313, 453	-	DA

2. In accordance with Article 155 (2) of the Code, the Union status of goods brought into the customs territory of the Union shall not be altered, unless it is established that they do not have Union status:

- (a) where, if carried by air, Union goods have been loaded or transhipped at a Union airport for consignment to another Union airport, provided that they are carried under cover of a single transport document issued in a Member State;

- (b) where, if carried by sea, the goods have been shipped between Union ports by a regular shipping service authorised in accordance with Article DA-V-1-02;
- (c) where, if carried by rail, the goods have been transported through a common transit country under cover of a single transport document issued in a Member State and provided that such a possibility is provided for in an international agreement.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 155(2)	Article 156 (d)	Articles 314	-	DA

3. In accordance with Article 155 (2) of the Code, the Union status of goods brought into the customs territory of the Union shall not be altered provided their Union status is proven and that one of the following situations applies:
- (a) they have been brought from one point to another within the customs territory of the Union and temporarily leave that territory by sea or air;
 - (b) they have been brought from one point to another within the customs territory of the Union through a territory outside the customs territory of the Union, and are carried under cover of a single transport document issued in a Member State;
 - (c) they have been brought from one point to another within the customs territory of the Union and were transhipped outside the customs territory of the Union on a means of transport other than that onto which they were initially loaded with a new transport document being issued, covering carriage from the territory outside the customs territory of the Union, provided that the new document is accompanied by a copy of the original single transport document.

SECTION 2

REGULAR SHIPPING SERVICE

Article DA-V-1-02

Authorisation

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 155(2)	Articles 156(d)	Article 313b, 313c	-	DA

1. A shipping company may be authorised to establish regular shipping services provided that the conditions of this Article are fulfilled.
2. An authorisation shall be granted only to shipping companies that:
 - (a) are established in the customs territory of the Union;

- (b) fulfil the criterion laid down in Article 39(a) of the Code;
 - (c) undertake to communicate to the decision-taking customs authority the information referred to in Article DA-V-1-03(1) once the authorisation is issued;
 - (d) undertake that on the routes of the regular shipping services no calls will be made at any port in a territory outside the customs territory of the Union or at any free zone in a Union port, and that no transshipments of goods will be made at sea.
3. Once a regular shipping service has been authorised, the shipping company concerned shall be required to use the service for the vessels that it has registered for that purpose.

Article DA-V-1-03

Registration of vessels and ports

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(2)	Article 7(a)	Article 313d	-	DA

1. The shipping company authorised to establish regular shipping services shall communicate to the decision-taking customs authority the following:

- (a) the names of the vessels assigned to the regular shipping service;
- (b) the port where the vessel starts its operation as a regular shipping service;
- (c) the ports of call;
- (d) any amendments to the information referred to in points (a), (b) and (c);
- (e) the date and time when the amendments referred to in point (d) should take effect.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22(4)	Article 24(d)	Article 313d	-	DA

2. The registration shall take effect on the first working day following that of the registration by the decision taking customs authority.

Article DA-V-1-05

Unforeseen circumstances

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 153(1)	Article 156(a)	Article 313e	-	DA

If as a result of unforeseen circumstances a vessel registered to a regular shipping service tranships at sea, calls at or loads or unloads goods in a port outside the customs territory of the Union, in a port that is not part of the regular shipping service or in a free zone of a Union port, those goods loaded or unloaded at those locations shall be deemed to be non-Union goods.

Goods which were on board before such event shall continue to benefit from the presumption of Union status, unless the customs authorities have reason for doubt, in which case a proof of status shall be provided.

SECTION 3

PROOF OF UNION STATUS

SUBSECTION 1

GENERAL PROVISIONS

Article DA-V-1-05a

Purpose of a proof of the customs status of Union goods

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 153(2)	Article 157			DA

1. A proof of Union status shall allow the identification of Union goods including goods consigned to, from or between special fiscal territories.

Article DA-V-1-06

Use of a T2L, T2LF or a customs goods manifest

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22(5)	Article 24(e)	Articles 315-317	Annex 51-01	DA

1. The proof of the Union status in the form of a T2L, T2LF or customs goods manifest shall be valid for 90 days from the date of registration by the competent customs office. At the request of the person concerned, and for justified reasons, the customs office may set a longer period of validity of the proof.

2. In accordance with Article 6(3)(a) of the Code, the Master Reference Number may also be communicated to the customs office using any of the following:

- (a) a bar code;
- (b) a status registration document;
- (c) other means as allowed by the receiving customs authority.

Article DA-V-1-07a

Proof of Union status for travellers other than economic operators

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(3)(a)	Article 7(b)		Annex 51-01	DA

In accordance with Article 6 (3), point (a), of the Code, a traveller, other than an economic operator, shall lodge a paper-based request for endorsement of a proof of Union status on a form corresponding to the specimen set out in Annex 51-01.

Article DA-V-1-07b

Proof of Union status by production of an invoice or transport document

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(3)(a)	Article 7(b)	Article 317		DA

In accordance with Article 6 (3)(a) of the Code, the Union status of goods of which the value does not exceed EUR 15 000 may be furnished by the production of an invoice or transport document relating to the goods.

Article DA-V-1-08

Proof of Union status in TIR or ATA carnets or Forms 302

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(3)(a)	Article 7(b)	Article 319		DA

In accordance with Article 6(3)(a) of the Code, where Union goods are transported in accordance with the TIR Convention, the ATA Convention/Istanbul Convention or under cover of form 302, the status of Union goods may be indicated in the TIR carnet, ATA carnet or form 302.

SUBSECTION 2

PROOF OF UNION STATUS PROVIDED BY AN AUTHORISED ISSUER

Article DA-V-1-09

Authorised issuer

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 153(2)	Articles 156(b)	Article 324a	Annex A-DA	DA

The competent customs office may authorise any person, hereinafter referred to as an "authorised issuer", who is established in the customs territory of the Union and who fulfils the criteria laid down in Articles 39(a) and (b) of the Code to establish the T2L, T2LF or customs goods manifest without having to request an endorsement of the proof from the competent customs office.

SUBSECTION 3

SPECIFIC PROVISIONS CONCERNING PRODUCTS OF SEA-FISHING AND OTHER PRODUCTS TAKEN FROM THE SEA BY BOATS

Article DA-V-1-11

Scope

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 153(2)	Articles 156	Article 325	-	DA

1. Subject to paragraphs 3 and 4 and subject to Articles DA-V-1-12 to DA-V-1-14 the following goods shall have Union status:
 - (a) products of sea-fishing caught by a Union fishing vessel outside the customs territory of the Union, 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 Union status 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 Union status.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 153(1)	Article 156(a)	Articles 325,326		DA

3. Where products and goods are brought into the customs territory of the Union in the circumstances set out in paragraph 4, a proof of Union status made out in accordance with Article DA-V-1-12 shall be produced.

4. The products and goods referred to in paragraph 1 are the ones transported directly to the customs territory of the Union by any of the following:

- (a) the Union fishing vessel which caught the products and, where applicable, processed them;
- (b) the Union fishing vessel following the transshipment of the products from the vessel referred to in point (a);
- (c) the Union factory ship which processed the products following their transshipment from the vessel referred to in point (a);
- (d) any other vessel onto which the said products and goods were transhipped from the vessels referred to in points (a), (b) and (c), without any further changes being made;
- (e) a means of transport covered by a single transport document made out in the country or territory not forming part of the customs territory of the Union where the products or goods were landed from the vessels referred to in points (a), (b), (c) and (d).

Article DA-V-1-12

Logbook

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(2)	Articles 7(a)	Article	Annex new	DA

The proof of Union status referred to in Article DA-V-1-11(3) shall be produced using a logbook including the following:

- (a) the mention T2M;
- (b) the products of sea-fishing (name and type) and their gross mass (kg);
- (c) the kind of goods obtained from the products of sea-fishing with their Combined Nomenclature (hereinafter CN) code and gross mass (kg).

In accordance with Article 6(3)a of the Code, the customs authorities shall accept a paper based logbook for vessels having an overall length equal to, or more than 10 metres but not more than 15 metres.

Article DA-V-1-13

Transhipment

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

1. In case of transhipment the logbook of the transshipping vessel shall record the following:

- (a) the name, flag, registration number and full name of the master of the vessel onto which the products and goods were transhipped (receiving vessel);
- (b) where in the logbook of the receiving vessel the transhipment has been recorded.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(2)	Article 7(a)	Article	Annex new	DA

2. In case of transhipment the proof of Union status referred to in Article DA-V-1-12 (513-16(1)-DA) shall include a reference to the name, flag, registration number and full name of the master of the vessel from which the products and goods were transhipped.

Article DA-V-1-14

Products and goods transhipped through a third country

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(2)	Article 7(a)	Article	Annex new	DA

The certification for products and goods transhipped through a third country shall be made on a printout of the logbook referred to in Article DA-V-1-12.

The printout shall contain the following:

- (a) an endorsement by the customs authority of the third country;
- (b) the date of arrival in and of departure from the third country of the products and goods;
- (c) the means of transport used for reconsignment to the customs territory of the Union;
- (d) the full address of the customs authority referred to in point (a).

CHAPTER 2

Placing goods under a customs procedure

SECTION 1

GENERAL PROVISIONS

SUBSECTION 1

SPECIAL FISCAL TERRITORIES

Article DA-V-2-01 (521-1-07-DA)

Customs declarations in trade with special fiscal territories

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 1(3)	Article 2	Article 206		DA

1. A customs declaration shall be lodged for the dispatch or introduction of goods to, from or between special fiscal territories. The provisions of Chapters 2 to 4 of Title V of the Code and of Chapters 2 to 4 of Title V of this Regulation shall apply *mutatis mutandis* to such customs declaration, subject to the provisions of this Article. The provisions of *Chapters 2 and 3 of Title VIII* of this Regulation insofar as they concern formalities on exit of goods, export and re-export, shall apply *mutatis mutandis* to the dispatch of goods to or from a special fiscal territory.

2. Member States may introduce procedures whereby a person, on his request, would be allowed to use the declaration on dispatch of goods consigned to, from or between special fiscal territories as the declaration on introduction for the same goods, subject to the following conditions:

- (a) the declaration lodged on dispatch contains the particulars required for a declaration on introduction of the same goods or shall be supplemented with the missing particulars;
- (b) that person acts as declarant or direct representative of the declarant for both declarations;
- (c) the declaration lodged on dispatch can be accepted by the customs authorities as the declaration on introduction for the goods concerned, subject to prior consultation and agreement between the Member States concerned on the use of such simplification, where more than one Member State is involved.

3. Member States may introduce procedures whereby a person, on his request, would be allowed to use the declaration on introduction of goods consigned to, from or between special fiscal territories as the declaration on dispatch for the same goods, subject to the following conditions:

- (a) the declaration lodged on introduction contains the particulars required for a declaration on dispatch of the same goods or shall be supplemented with the missing particulars;
- (b) that person acts as declarant or direct representative of the declarant for both declarations;
- (c) the declaration lodged on introduction can be accepted by the customs authorities as the declaration on dispatch for the goods concerned, subject to prior consultation and agreement between the Member States concerned on the use of such simplification, where more than one Member State is involved.

SUBSECTION 2

CUSTOMS DECLARATIONS LODGED USING MEANS OTHER THAN ELECTRONIC DATA-PROCESSING TECHNIQUES

Article DA-V-2-02 (522-4-01-DA)

Oral declaration for release for free circulation

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 6(3)(a) & 158(2)	Articles 7(b) & 160	Article 225	-	DA

1. Customs declarations may be made orally for the release for free circulation of the following:

- (a) goods of a non-commercial nature;
- (b) goods of a commercial nature contained in the travellers' personal baggage provided that they do not exceed EUR 1 000 in value or 1 000 kg in net mass;
- (c) products obtained by Union farmers on properties located in a third country, products of fishing, fish-farming and hunting activities entitled to duty relief under Title II, Chapter VIII of Regulation (EC) No 1186/2009;
- (d) seeds, fertilizers and products for the treatment of soil and crops imported by agricultural producers in third countries for use in properties adjoining those countries entitled to duty relief under Title II, Chapter IX of Regulation (EC) No 1186/2009.

2. Customs declarations may be made orally for the goods referred to in Article DA-V-2-03 (1) (522-4-02-DA (1) (a) to (k)) in the case of goods benefiting from relief from import duty as returned goods.

Article DA-V-2-03 (522-4-02-DA)

Oral declaration for temporary admission and re-export

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 6(3)(a) & 158(2)	Articles 7(b) & 160	Article 229	-	DA

1. Customs declarations for temporary admission may be made orally for the following goods, in accordance with the conditions laid down in Article DA-VII-1-04:

- (a) animals for transhumance or grazing or for the performance of work or transport and other goods for use in frontier zones satisfying the conditions laid down in Article DA-VII-4-20(a) (741-3-07 (a));
- (b) packings referred to in Article DA-VII-4-24(a) (741-3-11-DA (a)), bearing the permanent, indelible markings of a person established outside the customs territory of the Union;
- (c) radio and television production and broadcasting equipment and vehicles specially adapted for use for the purposes of radio and television production and broadcasting and their equipment imported by public or private organizations established outside the customs territory of the Union and approved by the customs authorities issuing the authorisation for the temporary admission of such equipment and vehicles;
- (d) instruments and apparatus necessary for doctors to provide assistance for patients awaiting an organ transplant satisfying the conditions laid down in Article DA-VII-4-22(1) (741-3-09-DA(1));
- (e) personal effects and goods for sports purposes imported by travellers referred to in Article DA-VII-4-15 (741-3-02-DA);
- (f) means of transport, pallets and containers referred to in Articles DA-VII-4-05 to Article DA-VII-4-09a, and spare parts, accessories and equipment for those means of transport, pallets and containers;
- (g) welfare materials for seafarers satisfying the condition laid down in Article DA-VII-4-16(a) (741-3-03-DA);
- (h) disaster relief material satisfying the conditions laid down in Article DA-VII-4-17 (741-3-04-DA);
- (i) medical, surgical and laboratory equipment satisfying the conditions laid down in Article DA-VII-4-18 (741-3-05-DA);
- (j) portable musical instruments satisfying the conditions laid down in Article DA-VII-4-22(2) (741-3-09-DA);
- (k) other goods, where this is authorised by the customs authorities.

2. Re-export declarations may be made orally for discharging a temporary admission procedure for the goods referred to in paragraph 1.

Article DA-V-2-03a (522-4-01-DA)

Oral declaration for export

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 6(3)(a) & 158(2)	Articles 7(b) & 160	Article 226	-	DA

1. Customs declarations may be made orally for the export of goods in any of the following cases:

- (a) goods of a non-commercial nature;
- (b) goods of a commercial nature provided the following conditions are fulfilled:
 - (i) the total value per consignment and per declarant does not exceed EUR 1000 and 1000 kilograms;
 - (ii) the goods are not being carried by an independent carrier as part of a larger freight movement;
- (c) means of transport registered in the customs territory of the Union and intended to be re-imported and spare parts, accessories and equipment for those means of transport;
- (d) domesticated animals exported at the time of transfer of agricultural activities from the Union to a third country entitled to duty relief under Title III, Chapter II of Regulation (EC) No 1186/2009;
- (e) products obtained by agricultural producers farming on properties located in the Union entitled to duty relief under Title III, Chapter III of Regulation (EC) No 1186/2009;
- (f) seeds exported by agricultural producers for use on properties located in third countries entitled to duty relief under Title III, Chapter IV of Regulation (EC) No 1186/2009;
- (g) fodder and feeding stuffs accompanying animals during their exportation entitled to duty relief under Title III, Chapter V of Regulation (EC) No 1186/2009.

2. Customs declarations may be made orally for the export of the goods referred to in Article DA-V-2-03 (1) ((522-4-02-DA (1)) in the case of goods intended to be re-imported.

Article DA-V-2-04 (522-4-03-DA)

Customs declarations made by any other act for release for free circulation

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 6(3)(a) & 158(2)	Articles 7(b) & 160	Articles 230, 231, 232	-	DA

The following, where not declared using other means, shall be considered to have been declared for release for free circulation by one of the acts referred to in Article DA-V-2-05 (522-4-04):

- (a) goods of a non-commercial nature contained in traveller's personal baggage entitled to relief from import duty either under Title II, Chapter X of Council Regulation (EC) No 1186/2009 or as returned goods;
- (b) goods referred to in Article DA-V-2-02(1)(c) and (d);
- (c) means of transport entitled to relief from import duty as returned goods;
- (d) portable musical instruments imported by travellers and entitled to relief from import duty as returned goods;
- (e) items of correspondence;
- (f) goods in postal traffic other than items of correspondence, which benefit from a relief from import duty in accordance with Council Regulation (EC) No 1186/2009.

Article DA-V-2-04a (522-4-03-DA)

Customs declarations made by any other act for temporary admission and re-export

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 6(3)(a) & 158(2)	Articles 7(b) & 160	Articles 230, 231, 232	-	DA

1. Where not declared using other means the goods referred to in points (e) to (j) of Article DA-V-2-03(1) (522-4-02-DA (1)) shall be considered to have been declared for temporary admission by one of the acts referred to in Article DA-V-2-05 (522-4-04-DA).

2. Where not declared using other means the goods referred to in paragraph 1 shall be considered to have been declared for re-export by one of the acts referred to in Article DA-V-2-05 (522-4-04-DA) discharging the temporary admission procedure.

Article DA-V-2-04b (522-4-03-DA)

Customs declarations made by any other act for export

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 6(3)(a) & 158(2)	Articles 7(b) & 160	Articles 230, 231, 232	-	DA

1. Where not declared using other means, the following shall be considered to have been declared for export by one of the acts referred to in Article DA-V-2-05 (522-4-04):

- (a) the goods referred to in points (a) and (c) to (g) of Article DA-V-2-03a(1) (522-4-02-DA (1));
- (b) portable musical instruments of travellers;
- (c) items of correspondence;

- (d) goods in postal traffic other than items of correspondence, which benefit from a relief from export duty in accordance with Council Regulation (EC) No 1186/2009.

2. Where goods are dispatched to Heligoland the customs declaration for export shall be made by one of the acts referred to in Article DA-V-2-05 (522-4-04).

Article DA-V-2-05 (522-4-04-DA)

Acts deemed to be a customs declaration

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 6(3)(a) & 158(2)	Articles 7(b) & 160	Article 233		DA

1. For the purposes of Article DA-V-2-04 to DA-V-2-04b, the act which is deemed to be a customs declaration may take any of the forms provided for in paragraphs 2 and 3.

2. Where goods are conveyed in accordance with Article 135(1) of the Code, the act which is deemed to be a customs declaration shall be any of the following:

- (a) going through the green or ‘nothing to declare’ channel in customs offices where the two-channel system is in operation;
- (b) going through a customs office which does not operate the two-channel system without spontaneously making an oral or paper-based customs declaration;
- (c) affixing a ‘nothing to declare’ sticker or customs declaration disc to the windscreen of passenger vehicles where this possibility is provided for in national provisions.

3. In the case of exemption from the obligation to convey goods in accordance with Article 135(1) of the Code, in the case of export in accordance with Article DA-V-2-04b and in the case of re-export in accordance with Article DA-V-2-04a(2), the act which is deemed to be a customs declaration shall be the sole act of crossing the frontier of the customs territory of the Union.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 158(2)	Article 160	Articles 237(1), (3)	-	DA

4. Items of correspondence shall be considered to have been declared to customs by the following acts:

- (a) for release for free circulation by the sole act of their entry into the customs territory of the Union;
- (b) for export and re-export, by the sole act of their exit from the customs territory of the Union.

5. Goods in postal traffic other than items of correspondence, which benefit from a relief from import or export duty in accordance with Council Regulation (EC) No 1186/2009, shall be considered to have been declared to customs by the following acts:

- (a) for release for free circulation by the act of their presentation to customs pursuant to Article 139 of the Code where the following conditions are fulfilled:
 - (i) the data required were accepted by a postal operator;
 - (ii) the value of the goods has been made available to customs;
- (b) for export by the sole act of their exit from the customs territory of the Union.

Article DA-V-2-06 (522-4-05-DA)

Exclusion from oral declaration and declaration by any other act

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 158(2)	Article 160	Articles 235 & 227(1)	-	DA

Articles DA-V-2-02 (522-4-01-DA) to DA-V-2-04b (522-4-03-DA) shall not apply to the following:

- (a) goods in respect of which the formalities have been completed with a view to obtaining refunds or other amounts or financial advantages provided for on export under the common agricultural policy;
- (b) goods in respect of which the repayment of duty or other charges is sought;
- (c) goods which are subject to a prohibition or restriction;
- (d) goods which are subject to any other special formality.

(moved to IA-V-2-01b) Article DA-V-2-08 (522-5-01-DA) (moved to DA-V-2-05)

Article DA-V-2-09 (522-5-02-DA)(deleted – to be moved to Annex B)

SECTION 2

PAPER-BASED CUSTOMS DECLARATIONS

Article DA-V-2-12 (522-3-01-DA)

Scope

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 158(2)	Article 160			DA

In accordance with Article 158(2) of the Code, a traveller may lodge a paper-based customs declaration.

SECTION 2A

STANDARD CUSTOMS DECLARATIONS

Article DA-V-2-12a

Customs declaration in postal traffic

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(2)	Article 7(a)		-	DA

A postal operator may lodge a customs declaration with a reduced data set where the goods fulfil all the following conditions:

- (a) they are to be placed under release for free circulation or the export procedure;
- (b) their intrinsic value does not exceed EUR 1000;
- (c) no repayment or remission is sought;
- (d) they are not subject to prohibitions and restrictions.

SECTION 3

SIMPLIFIED CUSTOMS DECLARATIONS

Article DA-V-2-13 (521-1-03-DA)

Conditions for authorisation

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 166(2)	Article 168(a)	Article 253c	ex Annex 67	DA

1. Without prejudice to any specific conditions relating to authorisations for a special procedure, an authorisation to place goods under a customs procedure on the basis of a simplified declaration as referred to in Article 166(2) of the Code shall be granted where the applicant demonstrates that he or she fulfils the following conditions:

- (a) he or she complies with the criterion laid down in Article 39(a) of the Code;
- (b) where applicable, he or she has satisfactory procedures in place for the handling of licences and authorisations connected to commercial policy measures or to trade in agricultural products;

- (c) he or she ensures that relevant employees are made aware of the need to inform the customs authorities whenever compliance difficulties are discovered and establish suitable contacts to inform the customs authorities of such occurrences;
- (d) where applicable, he or she has procedures in place for the handling of import and/or export licences connected to prohibitions and restrictions, including measures to distinguish these goods from other goods and to ensure compliance with these prohibitions and restrictions.

2. An AEOC or an AEOF shall be deemed to comply with the obligation referred to in points (b) to (d) of paragraph 1, insofar as his or her records are appropriate for the purpose of the placement of goods under a customs procedure on the basis of a simplified declaration.

Article DA-V-2-14 (523-02-DA)

Supplementary declaration

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 167(1)	Article 168(b)	Articles 253-289	Annex	DA

1. Where the first subparagraph of Article 105(1) of the Code applies, the supplementary declaration referred to in the first subparagraph of Article 167(1) of the Code shall be lodged within 10 days of the release of the goods.

2. Where the second subparagraph of Article 105(1) of the Code applies, the aggregation period, as defined in the authorisation, shall not exceed one calendar month.

3. In the case referred to in paragraph 2, the time-limit, set by the customs authorities, for lodging the supplementary declaration shall not exceed 10 days from the end of the aggregation period.

Article DA-V-2-15 (522-2-03-DA)

Time limit for providing supporting documents

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 167(1)	Article 168(c)	Article 256(1)	-	DA

1. In accordance with the first subparagraph of Article 167(1) of the Code, any supporting documents that were missing at the time the simplified declaration was lodged shall be made available with the supplementary declaration in the form prescribed by the customs authorities and within the time limit referred to in Article DA-V-2-14.

2. In accordance with the second subparagraph of Article 167(1) of the Code and without prejudice to any other provision of the Union legislation, the customs authorities may, in duly justified circumstances, allow for a longer time limit for providing the supporting documents

than the one provided for in paragraph 1. That time limit shall not exceed 120 days from the date of the release of the goods.

3. Where the supporting document concerns the customs value, the customs authorities may, in duly justified circumstances, set a longer time limit or extend the period previously set. The total period allowed shall take account of the limitation period referred to in Article 103(1) of the Code.

Article DA-V-2-16 (523-03-DA)(paragraph 1 moved to Title VII)

SECTION 4

PROVISIONS APPLYING TO ALL CUSTOMS DECLARATIONS

Article DA-V-2-17 (524-05-DA)

Invalidation of a customs declaration after release of the goods

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 174(2)	Article 175	Article 251	-	DA

1. A customs declaration shall be invalidated at the declarant's justified request after the goods have been released in any of the following cases:

- (a) where it is established that the goods have been declared in error for a customs procedure for which a customs debt on import is incurred instead of being placed under another customs procedure, if a request to that effect is made within 90 days of the date of acceptance of the declaration, provided that the conditions laid down in paragraph 2 are fulfilled;
- (b) where it is established that the goods have been declared in error, instead of other goods, for a customs procedure for which a customs debt on import is incurred, if a request to that effect is made within 90 days of the date of acceptance of the declaration, provided that the conditions laid down in paragraph 4 are fulfilled;
- (c) where goods have been released for export, re-export or outward processing and do not leave the customs territory of the Union;
- (d) where Union goods have been declared in error for a customs procedure applicable for the non-Union goods and their customs status as Union goods has been proved afterwards in accordance with Article DA-V-1-06 (513-02-DA);
- (e) where the goods have been declared in error under more than one customs declaration;
- (f) where distance selling goods released for free circulation are returned, if a request to that effect is made within 90 days of the date of acceptance of the

customs declaration, provided that the goods have been exported to the original supplier's address or exported via another address indicated by the said supplier;

- (g) where an authorisation with retroactive effect is granted in accordance with Article 211(2) of the Code;
 - (h) where Union goods have been placed under the customs warehousing procedure in accordance with Article 237(2) of the Code.
2. The invalidation referred to in paragraph 1(a) shall be conditional on the fulfilment of the following:
- (a) any use of the goods has not contravened the conditions of the customs procedure under which they will be placed;
 - (b) when the goods were declared, they could have been placed under the customs procedure under which they will be placed, provided all the requirements for this have been fulfilled;
 - (c) the goods are immediately placed under another customs procedure.
3. In case of an invalidation referred to in paragraph 1(a), the customs declaration placing the goods under another customs procedure shall take effect from the date of acceptance of the invalidated customs declaration.
4. The invalidation referred to in paragraph 1(b) shall be conditional on the fulfilment of the following:
- (a) the goods originally declared have not been used other than as authorised in their original status and have been restored to their original status;
 - (b) the goods which ought to have been declared for the customs procedure originally intended fulfil the following conditions:
 - (i) they could, when the original declaration was lodged, have been presented to the same customs office;
 - (ii) they have been declared for the same customs procedure as that originally intended.
5. In the case of goods which are subject to export duty, to an application for repayment, to refunds or other export amounts or to other special measures on export, the invalidation referred to in paragraph 1(c) shall be conditional on the fulfilment of the following:
- (a) the declarant provides the customs office of export or, in case of outward processing, the customs office of placement with evidence that the goods have not left the customs territory of the Union;
 - (b) the declarant returns, in so far as paper documents are concerned, to the said office all copies of the customs declaration, together with any other documents issued to him on acceptance of the declaration;
 - (c) the declarant provides the customs office of export with evidence that any refunds and other amounts or financial advantages provided for on export for the goods in question have been repaid or that the necessary measures have been taken by the departments concerned to ensure that they are not paid;
 - (d) the declarant, in accordance with the provisions in force, complies with any other obligations to regularise the position of the goods;

- (e) any adjustments made on an export licence presented in support of the customs declaration are cancelled.

6. For the purposes of paragraph 1(f), distance selling shall cover only the sale of goods to private persons.

7. In the case of paragraph 1(h), the customs declaration shall be invalidated insofar as the measures provided for in the relevant Union legislation referred to in Article 237(2) of the Code in the event of failure to comply with the obligations resulting from the customs procedure concerned have been taken.

SECTION 5

OTHER SIMPLIFICATIONS

SUBSECTION 1

CENTRALISED CLEARANCE

Article DA-V-2-18 (521-2-01-DA)

Conditions for authorisation

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 179(1)	Article 180			DA

1. Centralised clearance may be authorised for any of the following:

- (a) release for free circulation;
- (b) customs warehousing;
- (c) temporary admission;
- (d) end-use;
- (e) inward processing;
- (f) outward processing;
- (g) export;
- (h) re-export.

2. Where the customs declaration takes the form of an entry in the declarant's records, centralised clearance may be authorised for the customs procedures referred to in Article DA-V-2-20(1) and for re-export.

SUBSECTION 2

ENTRY IN THE DECLARANT'S RECORDS

Article DA-V-2-20 (521-1-03-DA)

Conditions for authorisation

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 182(1)	Article 183	Article 253c	ex Annex 67	DA

1. Entry in the declarant's records may be authorised for any of the following:
 - (a) release for free circulation; however,
 - (i) the authorisation may not be used for simultaneous release for free circulation and home use of goods which are subject of a VAT-exempt supply to another Member State in accordance with Article 138 of Directive 2006/112/EC and, when applicable, an excise duty suspension in accordance with Article 17 of Directive 2008/118/EC;
 - (ii) the authorisation may not be used for re-import with simultaneous release for free circulation and home use of goods which are subject of a VAT-exempt supply to another Member State in accordance with Article 138 of Directive 2006/112/EC and, when applicable, an excise duty suspension in accordance with Article 17 of Directive 2008/118/EC;
 - (b) customs warehousing;
 - (c) temporary admission;
 - (d) end-use;
 - (e) inward processing;
 - (f) outward processing;
 - (g) export and re-export where the following conditions are met:
 - (i) the obligation to lodge a pre-departure declaration is waived in accordance with Article 263(2) of the Code;
 - (ii) the customs office of export is also the customs office of exit.
2. Entry in the declarant's records shall not be authorised where a standardised exchange of information between customs authorities is required for a special procedure as referred to in Article *DA-VII-1-20*.
3. Without prejudice to any specific conditions relating to authorisations for a special procedure, an authorisation to lodge a customs declaration in the form of an entry in the declarant's records as referred to in Article 182(1) of the Code shall be granted where the applicant demonstrates that he or she fulfils the criteria laid down in Article 39(a), (b) and (d) of the Code.

SUBSECTION 3

SELF-ASSESSMENT

Article DA-V-2-22 (521-1-03-DA)

Conditions for authorisation

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 185(1)	Article 186(a)		ex Annex 67	DA

1. Where a standard or a simplified declaration is lodged to the customs authorities, self-assessment may be authorised for any customs procedure and for re-export.
2. Where the customs declaration takes the form of an entry in the declarant's records, self-assessment may be authorised for the customs procedures referred to in Article DA-V-2-20(1) and for re-export.

Article DA-V-2-23a (525-2-01-DA)

Customs formalities and controls under self-assessment

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 185(1)	Article 186(b)		-	DA

Self-assessment may be authorised for controlling, under customs supervision, the compliance with prohibitions and restrictions, as specified in the authorisation and insofar as such delegation is allowed by the legislation governing the prohibition or restriction concerned.

CHAPTER 3

Verification and release of goods

Article DA-V-3-01 (532-01-DA)

Release not conditional upon provision of a guarantee

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 195(2)	Article 196	Article 248(4)	-	DA

The customs authorities may not require the provision of a guarantee in respect of goods which are the subject of a drawing request on a tariff quota if they determine, before release of the goods, that the tariff quota in question is non-critical.

Article DA-V-3-02

Notification of the release of the goods

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

1. In accordance with Article 6(3)(a) of the Code, release of the goods shall be notified in accordance with the provisions in force in the Member States where the declaration is lodged using means other than electronic data-processing techniques.
2. In accordance with Article 6(3)(a) of the Code, the holder of the goods in temporary storage may be informed of the release of the goods by means other than electronic data-processing techniques.

TITLE VI

RELEASE FOR FREE CIRCULATION AND RELIEF FROM IMPORT DUTY

CHAPTER 1

Release for free circulation

Article DA-VI-1-01 (ex DA-V-2-10)

Authorised weigher

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 163(3)	Article 164	Article 290b	ex Annex	DA

The authorisation for the drawing up of banana weighing certificates (status of authorised weigher) shall be granted where the applicant fulfils all the following conditions:

- (a) he fulfils the criterion laid down in Article 39(a) of the Code;
- (b) he is involved in the import, carriage, storage or handling of fresh bananas;
- (c) he provides the necessary assurance of the proper conduct of the weighing;
- (d) he has at his disposal appropriate weighing equipment;
- (e) he keeps records enabling the customs authorities to carry out effective checks.

Article DA-VI-1-02 (ex-DA-V-2-11)

Time-limit

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22(3)	Article 24(c)		-	DA

A decision on an application for an authorisation as referred to in Article DA-VI-1-01 (610-02-DA) shall be taken without delay and at the latest 30 days from the date of acceptance of the application.

Article DA-VI-1-03

Banana weighing certificate

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

provision	provision			procedure
Articles 6(3)(a) & 6(2)	Articles 7(b) & 7(a)		61-01	DA

1. In accordance with Article 6(3)(a) of the Code, the banana weighing certificate shall be drawn up in accordance with the provisions in force in the Member States.
2. The banana weighing certificate shall include the particulars listed in Annex 61-01.

CHAPTER 2

Relief from import duty

SECTION 1

RETURNED GOODS

Article DA-VI-2-01 (621-02-DA) (moved to DA-VI-2-02(1))

Article DA-VI-2-02 (621-03-DA)

Scope

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 203(5)	Article 206(a)	Article 846	-	DA

1. Goods shall be considered as being returned in the state in which they were exported where, after having been exported from the customs territory of the Union, they fulfil either of the following:

- (a) they have not received a treatment other than the one that was necessary to maintain them in good condition;
- (b) they have not received handling other than altering their appearance.

2. Goods shall be considered as being returned in the state in which they were exported where, after having been exported from the customs territory of the Union, they have received treatment other than that necessary to maintain them in good condition or handling other than that altering their appearance, but the goods proved to be defective or unsuitable for their intended use, provided that either of the following conditions is fulfilled:

- (a) such treatment or handling was applied to the goods solely with a view to repairing them or restoring them to good condition;
- (b) their unsuitability for their intended use became apparent only after such treatment or handling had commenced.

3. Where returned goods have undergone treatment or handling permitted under paragraph 2 and such treatment would have rendered them liable to import duty if they had been placed under the outward processing procedure, the provisions for charging import duty in accordance with the said procedure shall apply.

However, relief from import duty shall be granted provided that:

- (a) the goods have undergone an operation consisting of repair or restoration to good condition which became necessary as a result of unforeseen circumstances which arose outside the customs territory of the Union, this being established to the satisfaction of the customs office where the customs declaration for release for free circulation is lodged;

- (b) the value of the returned goods is not higher, as a result of such operation, than their value at the time of export from the customs territory of the Union.

4. Repair or restoration to good condition which became necessary as a result of unforeseen circumstances which arose outside the customs territory of the Union means any operation to remedy operating defects or material damage suffered by goods while they were outside the customs territory of the Union, without which the goods could no longer be used in the normal way for the purposes for which they were intended.

5. The value of returned goods shall be considered not to be higher, as a result of the operation which they have undergone, than their value at the time of export from the customs territory of the Union, when the operation does not exceed that which is strictly necessary to enable them to continue to be used in the same way as at that time.

When the repair or restoration to good condition of goods necessitates the incorporation of spare parts, such incorporation shall be limited to those parts strictly necessary to enable the goods to be used in the same way as at the time of export.

Article DA-VI-2-03 (621-04-DA)

Goods which benefited on export from measures laid down under the common agricultural policy

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 204	Article 206(b)	Article 844		DA

1. Returned goods referred to in Article 204 of the Code shall be granted relief from import duty provided that all the following conditions are fulfilled:

- (a) the refunds or other amounts paid have been repaid, or the necessary steps have been taken by the competent authorities for such sums to be withheld, or the other financial advantages granted have been cancelled;
- (b) the goods were in any of the following situations:
 - (i) they could not be put on the market of the country to which they were sent on account of laws in force in that country;
 - (ii) they were returned by the consignee as being defective or not in accordance with the provisions of the contract relating to them;
 - (iii) they were re-imported into the customs territory of the Union because they could not be used for the purposes intended owing to other circumstances outside the exporter's control;
- (c) the goods are declared for release for free circulation in the customs territory of the Union within 12 months of the date of completion of the customs formalities relating to their export

2. The circumstances referred to in paragraph 1(b) (iii) shall include the following:

- (a) goods returned to the customs territory of the Union following damage occurring before delivery to the consignee, either to the goods themselves or to the means of transport on which they were carried;
- (b) goods originally exported for the purposes of consumption or sale in the course of a trade fair or similar occasion which have not been so consumed or sold;
- (c) goods which could not be delivered to the consignee on account of his physical or legal incapacity to honour the contract under which the goods were exported;
- (d) goods which, because of natural, political or social disturbances, could not be delivered to their consignee or which reached him after the mandatory delivery date stipulated in the contract under which the goods were exported;
- (e) fruit and vegetables, covered by the common organization of the market, exported and sent for sale on consignment, but which were not sold in the market of the country of destination.

3. Where the goods are declared for release for free circulation after expiry of the period set out in paragraph 1(c), the customs authorities of the Member State of re-import may allow the period to be exceeded where circumstances justify this.

4. Returned goods exported under the common agricultural policy with an export licence shall not be granted relief from import duty unless it is established that the relevant provisions of Union law have been complied with.

Article DA-VI-2-04 (621-05-DA)

Information required

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 6(3)(a) & 6(2)	Articles 7(b) & 7(a)	Article 847	62-01	DA

1. In accordance with Article 6(3)(a) of the Code, the customs authorities shall issue the information establishing that the conditions for the relief from import duty have been fulfilled (Information sheet INF 3) in accordance with the provisions in force in the Member States.

2. Information sheet INF 3 shall contain the particulars referred to in Annex 62-01.

TITLE VII

SPECIAL PROCEDURES

CHAPTER 1

General provisions

Article DA-VII-1-01 (710-01-DA)

Scope of the Chapter

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

This Chapter shall apply to the special procedures provided for in Article 210(b) to (d) of the Code.

SECTION 1

APPLICATION FOR AN AUTHORISATION

Article DA-VII-1-01a (710-04(b))

Applicant established outside the customs territory of the Union

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
211(3)(a),	212(b)		-	DA

By way of derogation from Article 211(3)(a) of the Code, the applicant may be established outside of the customs territory of the Union regarding end-use or inward processing in occasional cases, provided that the customs authorities consider this to be justified.

Article DA-VII-1-01b (741-1-02-DA)

Place for submitting an application where the applicant is established outside the customs territory of the Union

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

Article 22(1)	Article 24(a)	Article 292, 498	-	DA
---------------	---------------	------------------	---	----

By way of derogation from the third subparagraph of Article 22(1) of the Code, where the applicant is established outside the customs territory of the Union, the application for an authorisation for end-use or inward processing shall be submitted to the competent customs authority where the goods are to be first used or processed.

Article DA-VII-1-02 (710-02-DA)

Application for an authorisation based on a customs declaration

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 211(1)	Article 212(a)	Article 497, 498(c), 580(2)	ex Annex 67	DA
Article 6(1)	Article 7(a)	Articles 291, 292		DA
Article 6(3)(a)	Article 7(b)	Article 579		DA

1. The application for an authorisation may be based on a customs declaration in any of the following cases:

- (a) temporary admission unless the customs authorities require a formal application in cases which are covered by Article DA-VII-4-32(b);
- (b) end-use, where the applicant intends to wholly assign the goods to the prescribed end-use;
- (c) inward processing of goods which are not listed in Annex 71-02;
- (d) outward processing of goods which are not listed in Annex 71-02;
- (e) release for free circulation after outward processing using the standard exchange system with or without prior import of replacement products, where the existing authorisation does not cover such a system and the customs authorities permit its modification;
- (f) release for free circulation after outward processing if the processing operation concerns goods of a non-commercial nature.

1a. Where the customs authorities have considered that the placement of means of transport or spare parts, accessories and equipment for means of transport under the temporary admission procedure would entail a serious risk of non-compliance with one of the obligations laid down in the customs legislation, the application for an authorisation shall be based on a standard customs declaration. In this case the customs authorities shall inform the declarant without delay after the presentation of goods to customs about the requirement to submit a standard customs declaration.

2. Paragraph 1 shall not apply in any of the following cases:

- (a) simplified declaration;
- (b) centralised clearance;

- (c) entry in the declarant's records;
- (d) application for an authorisation involving more than one Member State, other than for temporary admission;
- (e) where the use of equivalent goods is applied for;
- (f) where an examination of the economic conditions must take place;
- (g) where Article DA-VII-1-07(1)(e) (710-05e(1)(e)) applies;
- (h) where the application for an retroactive authorisation is made in cases other than those which are covered by paragraph 1(e) and (f).

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(2)	Article 7(a)	Articles 497, 580	ex Annex 67	DA

3. Where the application for an authorisation is based on a customs declaration in accordance with paragraph 1, the declarant shall provide additional data elements as laid down in Annex A.

The first subparagraph shall not apply in cases where the customs declaration is made orally or by any other act in accordance with Articles DA-V-2-02, 03 and 04a.

4. ATA or CPD carnets may be used as an application for an authorisation for temporary admission where all of the following conditions are met:

- (a) issued in a contracting party to the ATA Convention or Istanbul Convention and endorsed and guaranteed by an association forming part of an international guarantee chain;
- (b) related to goods and uses covered by those Conventions;
- (c) certified by the customs authorities in the appropriate section of the cover page or electronic ATA system;
- (d) valid throughout the customs territory of the Union.

Article DA-VII-1-03 (710-02a-DA)

Application for renewal or amendment of an authorisation

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(3)(a)	Article 7(b)	497(2)		DA

In accordance with Article 6(3)(a) of the Code, the customs authorities may permit application for renewal or amendment of an authorisation by written request.

Article DA-VII-1-04 (710-03-DA)

Supporting document for an oral customs declaration for temporary admission

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(2)	Article 7(a)	Article 497	ex Annex 67	DA
Article 6(3)(a)	Article 7(b)	Article 499		
Article 211(1)	Article 212			

When the application for an authorisation for temporary admission is made by oral customs declaration, the declarant shall present a document as referred to in Annex 71-01 containing the following information:

- (a) the name and address of the declarant;
- (b) the description of the goods including their value and quantity;
- (c) the place of use and kind of use of the goods and means of identifying them;
- (d) the period for discharge;
- (e) the customs office(s) of discharge.

SECTION 2

TAKING A DECISION ON THE APPLICATION

Article DA-VII-1-05 (710-05-DA)

Examination of the economic conditions

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 211(5)	Article 212(c)	Article 502	ex Annex 73	DA

1. The economic conditions for inward processing shall be examined only in any of the following cases:

- (a) where the calculation of the amount of import duty is made in accordance with Article 86(3) of the Code;
evidence exists that the essential interests of Union producers are likely to be adversely effected; and
the case is not covered by DA VII-1-06(1);
- (b) where the calculation of the amount of import duty is made in accordance with Article 85 of the Code;
the goods intended to be placed under the inward-processing procedure would be subject to a commercial or an agricultural policy measure or an anti-dumping, countervailing, safeguard duty if they were declared for release for free circulation; and
the case is not covered by Article DA VII-1-06(2);

- (c) where the calculation of the amount of import duty is made in accordance with Article 85 of the Code;

the goods intended to be placed under the inward-processing procedure would not be subject to a commercial or an agricultural policy measure or an anti-dumping, countervailing, safeguard duty if they were declared for release for free circulation;

evidence exists that the essential interests of Union producers are likely to be adversely effected; and

the case is not covered by DA VII-1-06(2).

2. The economic conditions for outward processing shall be examined only where evidence exists that the essential interests of Union producers of goods listed in Annex 71-02 are likely to be adversely effected and the goods are not intended to be repaired.

Article DA-VII-1-06 (710-05d-DA)

Cases in which the economic conditions are deemed to be fulfilled for inward processing

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 211(5)	Article 212(c)	Article 502	ex Annex 73	DA

1. The economic conditions for inward processing shall be deemed to be fulfilled where the application concerns any of the following operation:

- (a) the processing of goods not listed in Annex 71-02;
- (b) repair;
- (c) processing of goods placed under inward processing of goods directly or indirectly put at the disposal of the holder of the authorisation, carried out according to specifications on behalf of a person established outside of the customs territory of the Union, generally against payment of processing costs alone;
- (d) the processing of durum wheat into pasta under inward processing ;
- (e) the placement under inward processing in the limits of the quantity determined on the basis of a supply balance in accordance with Article 11 of Council Regulation (EC) No 1216/2009 laying down the trade arrangements applicable to certain goods resulting from the processing of agricultural products;
- (f) the processing of goods which are listed in Annex 71-02 under inward processing, provided that any of the following criteria is met:
 - (i) unavailability of goods produced in the Union sharing the same 8-digit CN code, the same commercial quality and technical characteristics as the goods intended to be imported for the processing operations envisaged;
 - (ii) differences in price between goods produced in the Union and those intended to be imported;

- (iii) contractual obligations;
- (iv) the aggregate amount of import duty applicable to the goods placed under the processing procedure per applicant and per calendar year for each eight-digit CN code does not exceed 150 000 EUR.

2. In addition to paragraph 1, the economic conditions for inward processing shall be deemed to be fulfilled where the application concerns any of the following operation:

- (a) the processing of goods to ensure their compliance with technical requirements for their release for free circulation;
- (b) the processing of goods of a non-commercial nature;
- (c) the processing of goods obtained under a previous authorisation, the issuing of which was subject to an examination of the economic conditions;
- (d) the processing of solid and fluid fractions of palm oil, coconut oil, fluid fractions of coconut oil, palm kernel oil, fluid fractions of palm kernel oil, babassu oil or castor oil into products which are not destined for the food sector;
- (e) the processing into products to be incorporated in or used for civil aircraft for which an airworthiness Certificate is issued;
- (f) the processing into products which may benefit from the autonomous suspension of import duty on certain weapons and military equipment;
- (g) the processing of goods into samples;
- (h) the processing of any electronic type of components, parts, assemblies or any other materials into information technology products;
- (i) the processing of goods falling within CN codes 2707 and 2710 into products falling within CN codes 2707, 2710 and 2902;
- (j) the reduction to waste and scrap, destruction, recovery of parts or components;
- (k) denaturing;
- (l) usual forms of handling referred to in Article 220 of the Code;
- (m) the aggregate amount of import duty applicable to the goods placed under the processing procedure per applicant and per calendar year for each eight-digit CN code does not exceed 150 000 EUR with regard to goods which are covered by Annex 71-02 and 300 000 EUR for other goods.

3. The unavailability referred to in paragraph 1(f)(i) shall cover any of the following cases:

- (a) the total absence of production of comparable goods within the customs territory of the Union;
- (b) the unavailability of a sufficient quantity of those goods in order to carry out the processing operations envisaged;
- (c) comparable Union goods cannot be made available to the applicant in time for the proposed commercial operation to be carried out, despite a request having been made in good time.

4. Paragraph 1(f)(ii) shall apply where comparable goods cannot be used because their price would make the proposed commercial operation economically unviable.

5. In the case of contractual obligations referred to in paragraph 1(f)(iii), comparable goods which do not conform to the expressly stated requirements of the third-country purchaser of the processed products or the processed products must be obtained from goods intended to be placed under inward processing in order to comply with provisions concerning the protection of industrial or commercial property rights.

6. The aggregate amount referred to in paragraph 2(m) shall be calculated as if the goods were released for free circulation and the *erga omnes* import duty rate was applied. The calculation of the aggregate amount shall include any anti-dumping, countervailing or safeguard duty.

Article DA-VII-1-07 (710-05-DA)

Amount of import duty to be calculated in accordance with Article 86(3) of the Code

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 211(5)	Article 212(c)	Article 502	ex Annex 73	DA

1. Where no examination of the economic conditions is required and the goods intended to be placed under the inward processing procedure would be subject to a commercial or an agricultural policy measure or an anti-dumping, countervailing, safeguard duty if they were declared for release for free circulation, customs authorities shall established in the authorisation for inward processing that the amount of import duty shall be calculated in accordance with Article 86(3) of the Code.

The first subparagraph shall not apply if the economic conditions are deemed to be fulfilled in the cases set out in Article DA-VII-1-06(1)(b) and (2) (710-05d(1)-DA).

2. Where customs authorities have established in the authorisation for inward processing that the amount of import duty shall be calculated in accordance with Article 86(3) of the Code in accordance with paragraph 1, the authorisation for inward processing shall provide for that the relevant processed products may not be imported directly or indirectly by the holder of the authorisation and released for free circulation within a period of one year after their re-export. However, the processed products may be imported directly or indirectly by the holder of the authorisation and released for free circulation within a period of one year after their re-export if the amount of import duty is determined in accordance with Article 86(3) of the Code.

Article DA-VII-1-19 (710-21-DA)

Authorisation for the use of equivalent goods

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 223(2)	Article 224(b)	Articles 541, 545	ex Annexes 73, 74	DA

1. In accordance with Article 223(2) of the Code, the use of equivalent goods shall be authorised irrespective of whether the use is systematic or not.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 223(3)(c)	Article 224(d)	Articles 541, 545	ex Annexes 73, 74	DA

2. In accordance with Article 223(3)(c) of the Code, the use of equivalent goods shall not be authorised where the non-Union goods would be subject to anti-dumping, countervailing, safeguard duty or an additional duty resulting from a suspension of concessions if they were declared for release for free circulation.

3. In accordance with Article 223(3)(c) of the Code, the storage of equivalent goods under customs warehousing shall not be authorised where the non-Union goods are covered by Annex 71-02.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 223(1)	Article 224(a)	Articles 541, 545	ex Annexes 73, 74	DA

4. The use of equivalent goods for inward processing shall be authorised where the equivalent goods are any of the following:

- (a) goods at a more advanced stage of manufacture than the non-Union goods where the essential part of the processing with regard to these equivalent goods is carried out in the undertaking of the holder of the authorisation or in the undertaking where the operation is being carried out on his behalf;
- (b) in case of repair, new goods instead of used goods or goods in a better condition than the non-Union goods;
- (c) goods with technical characteristics similar to the goods which they are replacing provided that:
 - (i) they have the same eight-digit Combined Nomenclature code;
 - (ii) they have the same commercial quality;
 - (iii) such use would not have an impact on customs supervision and would not be likely to increase the risk of fraud.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 223(2)	Article 224(b)	Articles 541, 545	ex Annexes 73, 74	AIA

5. For goods listed in exAnnex 74, the provisions on the use of equivalent goods set out in that Annex shall apply.

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

Article 223(3)(c)	Article 224(d)	Articles 541, 545	ex Annexes 73, 74	DA
-------------------	----------------	-------------------	----------------------	----

6. The use of equivalent goods shall not be authorised for goods or products that have been genetically modified or contain elements that have undergone genetic modification.

7. In case of temporary admission, equivalent goods may be used if the authorisation for temporary admission with total relief from import duty is granted in accordance with Articles DA-VII-4-05 (741-2-02-DA), DA-VII-4-06 (741-2-03-DA), DA-VII-4-07 (741-2-04-DA), DA-VII-4-08 (741-2-05-DA) or DA-VII-4-11a.

Article DA-VII-1-09a (710-18-DA)

Processed products or goods placed under the inward processing procedure are deemed to have been released for free circulation

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 211(1)	Article 212(a)	Article 546		DA

1. Without prejudice to prohibitive or restrictive measures, where processed products or goods placed under the inward processing IM/EX procedure have not been declared for a subsequent customs procedure or re-exported on expiry of the period for discharge, the authorisation for inward processing IM/EX shall specify whether processed products or goods placed under the procedure are deemed to have been released for free circulation on the date of expiry of the period for discharge.

2. Where the authorisation for inward processing IM/EX has specified that processed products or goods placed under the procedure are deemed to have been released for free circulation, the holder of the authorisation shall present the bill of discharge to the supervising customs office as referred to in *Article DA-VII-1-16 (710-18-DA)*.

Article DA-VII-1-09 (710-09-DA)

Time limit to take the decision

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22(3)	Article 24(c)	Articles 292(5), 506	-	DA

1. By way of derogation from the first subparagraph of Article 22(3) of the Code, a decision on an application for an authorisation referred to in Article 211(1)(a) of the Code shall be taken without delay and at the latest within 30 days from the date of acceptance of the application.

By way of derogation from the first subparagraph of Article 22(3) of the Code, a decision on an application for an authorisation referred to in Article 211(1)(b) of the Code shall be taken without delay and at the latest within 60 days from the date of acceptance of the application.

However, where an authorisation involving more than one Member State is applied for, the time-limit laid down in the first subparagraph of Article 22(3) of the Code shall apply.

2. Where the economic conditions have to be examined the time-limits as referred to in the first and third subparagraphs of paragraph 1 shall be extended for a maximum of one year from the date on which the file was transmitted to the Commission.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22(3)	Article 24(c)	Article 502	ex Annex 73	DA

3. The customs authorities shall, in accordance with Article 22(3) of the Code, inform the applicant, or holder of the authorisation, that the examination of the economic conditions has been initiated and, if the authorisation has not yet been issued, of the period that the time limit to take the decision has been extended.

Article DA-VII-1-10 (710-12-DA)

Retroactive effect

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22(4)	Article 24(d)	Article 294, 508	-	DA

1. An authorisation with retroactive effect shall take effect at the earliest on the date on which the application was accepted.

2. In exceptional circumstances, the customs authority may allow retroactive effect of an authorisation no longer than one year before the date on which the application was accepted by the customs authorities;

3. If an application concerns renewal of an authorisation for the same kind of operation and goods, an authorisation may be granted with retroactive effect from the date the original authorisation expired.

In cases where an examination of the economic condition is required in connection with a renewal of an authorisation for the same kind of operation and goods, an authorisation with retroactive effect shall take effect at the earliest on the date on which the conclusion on the economic condition has been drawn.

Article DA-VII-1-11 (710-13-DA)

Validity of an authorisation

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22(5)	Article 24(e)	Articles 293(4), 507	ex Annex 73	DA

1. Except for justified reasons the period of validity of an authorisation shall not exceed five years from the date the authorisation for the following categories of special procedures takes effect:

- (a) specific use;
- (b) processing.

2. The period of validity referred to in paragraph 1 shall not exceed three years where goods are covered by Annex 71-02.

Article DA-VII-1-14 (710-17-DA)

Period for discharge

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 215(4))	Article 216	Articles 293(3)(d), 542,	Yes	DA

1. At the request of the holder of the procedure, the period for discharge specified in the authorisation may be extended by customs authorities even when that originally set has expired.

2. Where the period for discharge expires on a specific date for all the goods placed under the procedure in a given period, the authorisation as referred to in Article 211(1)(a) of the Code may provide that the period for discharge shall be automatically extended for all goods still under the procedure on this date unless otherwise decided by the customs authorities.

Article DA-VII-1-16 (710-18-DA)

Bill of discharge

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 211(1)	Article 212(a)	Article 521	-	DA

1. Authorisations for the use of inward processing IM/EX, inward processing EX/IM without the use of INF as referred to in Article DA-VII-1-16a and end-use shall provide for that the holder of the authorisation must present the bill of discharge to the supervising customs office within 30 days after the expiry of the period for discharge, unless such bill of discharge is deemed unnecessary by the supervising customs office.

2. At the request of the holder of the procedure, the customs authorities may extend the period referred to in paragraph 1 to 60 days. In exceptional cases the customs authorities may extend the period even if it has expired.

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

provision	provision			procedure
Article 6(2)	Article 7(a)	546		DA

3. The bill of discharge shall provide the information contained in Annex 71-06, unless otherwise determined by the supervising customs office.

4. Where processed products or goods placed under the inward processing IM/EX procedure are deemed to have been released for free circulation in accordance with *Article DA-VII-1-09a (710-18-DA)* that information shall be included in the bill of discharge.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(3)(a)	Article 7(b)	546		DA

5. In accordance with Article 6(3)(a) of the Code, the customs authorities may allow that the bill of discharge is presented by means other than electronic data-processing techniques.

Article DA-VII-1-16a (---)

Standardised exchange of information (INF) and the obligations of the holder of an authorisation for the use of a processing procedure

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 211(1)	Article 212(a)	Articles 523	ex Annex 71	DA

1. Authorisations for the use of inward processing EX/IM or outward processing EX/IM which involve one or more than one Member State and authorisations for the use of inward processing IM/EX or outward processing IM/EX which involve more than one Member State shall establish that:

- (a) the use of the INF as referred to in *Article DA-VII-1-20 (710-23-DA)* is mandatory, unless the customs authorities agree other means of electronic exchange of information;
- (b) the holder of the authorisation shall provide the supervising customs office with information as referred to in Section A of ex Annex 71-05; and
- (c) the customs declarations for the inward processing procedure, export declaration under inward processing EX/IM, outward processing procedure, release for free circulation after outward processing, the customs declarations for the discharge of the processing procedure and the re-export declarations or re-export notifications shall refer to the relevant INF number.

2. Authorisations for the use of inward processing IM/EX which involve one Member State shall establish that at the request of the supervising customs office the holder of the authorisation shall provide information about the goods which were placed under the inward processing procedure. This information shall enable the supervising customs office to calculate the amount of import duty in accordance with Article 86(3) of the Code.

Article DA-VII-1-16b (--)

Storage of Union goods together with non-Union goods in a storage facility

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 211(1)	Article 212(a)	534		DA

Where Union goods are stored together with non-Union goods in a storage facility for customs warehousing and it is impossible or would only be possible at disproportionate cost to identify at all times each type of goods, the authorisation as referred to in Article 211(1)(b) of the Code shall specify that accounting segregation shall be carried out with regard to each type of goods, customs status and, where appropriate, origin of the goods.

SECTION 3

OTHER PROVISIONS

Article DA-VII-1-13 (710-15-DA)

Records

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 214(1)	Article 7(c)	Articles 293(1)(d), 516, 806(c)(d)(f)(g)	-	DA

1. The records referred to in Article 214 of the Code shall contain the following:
 - (a) where appropriate, the reference to the authorisation necessary for placing the goods under a special procedure;
 - (b) particulars of the customs declarations by means of which the goods are placed under the special procedure and particulars about the corresponding discharge of the procedure;
 - (c) the date and reference to other customs documents and any other documents relating to the placing of goods under a special procedure and the corresponding discharge of the procedure;
 - (d) particulars of marks, identifying numbers, number and kind of packages, the quantity and usual commercial or technical description of the goods and, where relevant, the identification marks of the container necessary to identify the goods;
 - (e) location and particulars of any movement of goods;
 - (f) customs status of goods;

- (g) particulars of usual forms of handling including information on tariff classification for the purposes of the application of Article 86(2) of the Code, temporary use or the nature of the processing operations or end-use;
- (h) where Article 86(1) of the Code applies, the costs for storage or usual forms of handling;
- (i) the rate of yield or its method of calculation where appropriate;
- (j) particulars enabling customs supervision and controls of the use of equivalent goods which include, where accounting segregation is carried out, information about type of goods, customs status and, where appropriate, origin of the goods;
- (k) as the case may be, one of the indications referred to in Articles DA-VII-4-34 (741-4-05-DA) or DA-VII-5-02 (752-04-DA);
- (l) where appropriate, particulars of any transfer of rights and obligations in accordance with Article 218 of the Code;
- (m) where the records are not part of the main accounts for customs purposes a reference to those main accounts for customs purposes;
- (n) additional information for special cases, at the request of the customs authorities for justified reasons.

2. In case of free zones the records shall in addition to the information provided for in paragraph 1 contain the following:

- (a) reference particulars of transport documents concerning goods entering or leaving free zones;
- (b) particulars concerning the use or consumption of goods of which the acceptance of the customs declaration for release for free circulation or temporary admission would not entail application of import duty or measures laid down under the common agricultural or commercial policies in accordance with Article 247(2) of the Code.

3. The customs authorities may waive the requirement for some of the information provided for in paragraphs 1 and 2, where this does not adversely affect the customs supervision and controls of the use of a special procedure.

4. In case of temporary admission records must be kept only if required by the customs authorities.

Article DA-VII-1-15 (710-17a)

Time-limit for re-export

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 215(4)	Articles 212(a), 216, 267(1), 268	Articles 512, 542,	Yes	DA

1. Where goods under customs warehousing are re-exported, those goods shall be taken out of the customs territory of the Union within the period for ending the movement in accordance with Article DA-VII-1-17 (2) (710-19-DA (4)).

2. Where goods under temporary admission or inward processing are re-exported, those goods shall be taken out of the customs territory of the Union within the period for discharge.

Article DA-VII-1-17 (710-19-DA)

Movement of goods

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 219	Article 221(a)	Articles 296(1),(2), (4), 511, 512	-	DA

1. Movement of goods as referred to in Article 219 of the Code may take place in any of the following cases and under the following conditions:

- (a) between different places in the customs territory of the Union under inward processing, temporary admission or end-use without customs formalities other than those set out in Article DA-VII-1-13(1)(e) (710-15(1)(e));
- (b) under outward processing from the customs office of placement to the customs office of exit;
- (c) under customs warehousing without customs formalities other than those set out in Article DA-VII-1-13(1)(e) (710-15(1)(e)):
 - (i) between different storage facilities designated in the same authorisation;
 - (ii) from the customs office of placement to the storage facilities; or
 - (iii) from the storage facilities to the customs office of discharge or the customs office of exit;.

2. Movements under customs warehousing shall end within 30 days after goods have been removed from the customs warehouse.

At the request of the holder of the procedure, the 30 days period may be extended by the customs authorities.

3. Where goods are movements under customs warehousing from the storage facilities to the customs office of exit, the records shall provide information about the exit of goods within 100 days after goods have been removed from the customs warehouse.

At the request of the holder of the procedure, the 100 days period may be extended by the customs authorities.

Article DA-VII-1-18 (710-20-DA)

Usual forms of handling

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 220	Article 221(b)	Articles 531, 809	ex Annex 72	DA

The usual forms of handling provided for in Article 220 of the Code shall be those set out in ex Annex 72.

Article DA-VII-1-20 (710-23-DA)

Standardised exchange of information (INF)

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(2)	Article 7(a)	Articles 523	ex Annex 71	DA

1. The supervising customs office shall make available the relevant data elements set out in Section A of ex Annex 71-05 for:
 - (a) the inward processing EX/IM or outward processing EX/IM which involves one or more than one Member State; and
 - (b) the inward processing IM/EX or outward processing IM/EX which involves more than one Member State.
2. Where the responsible customs authority as referred to in Article 101(1) of the Code has requested a standardised exchange of information (hereinafter referred to as 'INF') between customs authorities with regard to goods which were placed under inward processing IM/EX which involve one Member State, the supervising customs office shall make available the relevant data elements set out in Section B of ex Annex 71-05.
3. Where a customs declaration or re-export declaration or re-export notification refers to an INF, the competent customs authorities shall provide additional data elements as set out in Section A of ex Annex 71.
4. The customs authorities shall disclose updated information concerning INF to the holder of the authorisation at his request.

Article DA-VII-1-21 (710-24-DA)

Animals under a special procedure

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

Article 153(3)	Article 156(c)	Article 553	-	DA
----------------	----------------	-------------	---	----

If the total value of all animals, born of animals placed under a special procedure other than end-use, exceeds EUR 100, those animals shall be deemed to be non-Union goods and to be placed under the relevant procedure.

Article DA-VII-1-22 (523-03-DA)

Waiver from the obligation to lodge a supplementary declaration

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 167(2)(b)	Article 168(d)	Articles 253-289		DA

In accordance with Article 167(2)(b) of the Code the obligation to lodge a supplementary declaration shall be waived for goods placed under a subsequent special procedure provided that all of the following conditions are fulfilled:

- (a) holder of the authorisation of the first and subsequent special procedure is the same person;
- (b) the customs declaration for the first special procedure was made in the standard form or with a supplementary declaration;
- (c) the first special procedure is discharged by the placement of the goods or processed products under a subsequent special procedure other than End-Use using entry in the declarant's records.

CHAPTER 2

Transit

SECTION 1

EXTERNAL AND INTERNAL TRANSIT

SUBSECTION 1

GENERAL PROVISIONS

Article DA-VII-2-00 (721-02-IA)

Means of communication of the MRN

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 6(3)(a)	Article 7(b)	Article 359(1)	-	DA

In accordance with Article 6(3)(a) of the Code, the MRN may also be communicated to the customs office using any of the following:

- (a) a bar code;
- (b) a transit accompanying document;
- (c) a transit/security accompanying document;
- (d) in case of a TIR operation, a TIR carnet;
- (e) other means as allowed by the receiving customs authority.

SUBSECTION 2

MOVEMENT IN ACCORDANCE WITH THE TIR CONVENTION

Article DA-VII-2-01 (721-03-DA)

Scope

This Subsection shall apply to TIR operations without prejudice to the TIR Convention.

Article DA-VII-2-02 (deleted)

Article DA-VII-2-03 (721-11-DA)

Application and authorisation for the authorised consignee

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22(1)	Article 24(a)	Articles 454a, 373 (2)	-	DA

1. By way of derogation from the third subparagraph of Article 22(1) of the Code, the application for the status of authorised consignee shall be submitted in the Member State where TIR operations will be terminated.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 230	Article 231(b)	Article 454a	-	DA

2. The status of authorised consignee shall be granted only to persons who fulfil the following conditions:

- (a) they are established in the customs territory of the Union;
- (b) they will regularly receive goods moved under a TIR operation;
- (c) they fulfil the criteria laid down in Articles 39(a), (b) and (d) of the Code.

3. In order to ensure the proper management of the authorisations, they shall be granted where the customs authority is able to supervise the TIR operations and carry out controls without an administrative effort disproportionate to the requirements of the person concerned.

4. The authorisation shall apply:

- (a) in the Member State where the status of authorised consignee was granted
- (b) to TIR operations that are to be terminated at a place or places specified in the authorisation.

SECTION 2

UNION TRANSIT

SUBSECTION 1

GENERAL PROVISIONS

Article DA-VII-2-04 (722-01-DA)

Scope

This Section shall apply to external and internal Union transit except where provided otherwise in the customs legislation.

SUBSECTION 2

UNION GOODS

Article DA-VII-2-05 (722-04a-DA)

Special fiscal territories

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 1(3)	Article 2	Article 340c	-	DA

1. The internal Union transit procedure shall apply to Union goods which are moved from a special fiscal territory to a part of the customs territory of the Union to which the provisions of the Directive 2006/112/EC or of Directive 2008/118/EC apply, insofar as the movement ends at a place situated outside the Member State where they entered into that part of the customs territory of the Union to which these Directives apply

2. The internal Union transit procedure may be used for Union goods moved between a special fiscal territory and another part of the customs territory of the Union.

Article DA-VII-2-05a (722-04(3)-DA)

Common Transit Convention

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Annex
Article 226(2) , 227(2)(a)	Article 231(a)	Article 340c(3)	-	DA

Where Union goods are exported to a common transit country or where they are exported and transported through 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.

Article DA-VII-2-08 (722-09-DA)

Mixed consignments

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 6(2)	Article 7(a)	Article 351	Annex 52-01	DA

In the case of consignments comprising both goods which must be placed under the external Union transit procedure and goods which must be placed under the internal Union transit procedure, the transit declaration bearing the code ‘T-’ shall be supplemented by the relevant attribute for each item of goods.

SUBSECTION 10

GENERAL PROVISIONS CONCERNING SIMPLIFICATIONS

Article DA-VII-2-10 (722-27-DA)

Authorisation

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 233(4)	Article 235	Article 373	-	DA

1. The authorisations referred to in Article 233(4) of the Code shall be granted only to persons who fulfil the following conditions:

- (a) they are established in the customs territory of the Union,
- (b) they will regularly use the Union transit arrangements;
- (c) they fulfil the criteria laid down in Articles 39(a), (b) and (d) of the Code.

2. In order to ensure the proper management of the authorisations, they shall be granted where the customs authority is able to supervise the procedure and carry out controls without an administrative effort disproportionate to the requirements of the person concerned.

SUBSECTION 11

AUTHORISED CONSIGNOR

Article DA-VII-2-11 (722-28-DA)

Application for authorised consignor

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 22(1) 3 rd subparagraph	Article 24(a)	Article 398	-	DA

1. By way of derogation from the third subparagraph of Article 22(1) of the Code, the application for the status of authorised consignor shall be submitted in the Member State where Union transit operations are due to begin .

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 233(4)	Article 235	Article 398	-	DA

2. The status of authorised consignor shall be granted to persons who are authorised to use a comprehensive guarantee or are authorised to use a guarantee waiver referred to in Article 95(1) and (2) of the Code.

SUBSECTION 12

AUTHORISED CONSIGNEE

Article DA-VII-2-12 (722-30-DA)

Application for authorised consignee

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 22(1) 3 rd subparagraph	Article 24(a)	Article 375 and 406	-	DA

1. By way of derogation from the third subparagraph of Article 22(1) of the Code, the application for the status of authorised consignee shall be submitted in the Member State where Union transit operations will end.

2. The status of authorised consignee shall be granted to persons who will regularly receive goods that have been placed under the Union transit procedure.

SUBSECTION 13

USE OF SEALS OF A SPECIAL TYPE

Article DA-VII-2-13 (722-33-DA)

Authorisation

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 233(4)	Article 235	Article 386	-	DA

1. The customs authority may authorise persons to use special types of seals on means of transport, containers or packages where the following conditions are fulfilled:

- (a) the seals have been certified in accordance with ISO International Standard No 17712 "Freight containers – Mechanical Seals";
- (b) the customs authorities approve the type of seals.

2. The customs authority shall accept for the purpose of authorisation the types of special seals that have been approved by the customs authorities of another Member State unless they have information that a particular seal is not suitable for customs purposes.

SUBSECTION 14

A TRANSIT DECLARATION WITH A REDUCED DATA REQUIREMENTS

Article DA-VII-2-13a (722-26-DA)

Application for the use of a transit declaration with reduced data requirements

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 233(4)(d)	Article 235	none	B-DA	DA

The customs authorities may authorise the use of transit declaration with reduced data requirements for:

- (a) transports by rail;
- (b) transports by air and sea where an electronic transport document is not used as a transit declaration.

SUBSECTION 15

ELECTRONIC TRANSPORT DOCUMENT AS A TRANSIT DECLARATION

Article DA-VII-2-14

Application for air transport

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 233(4)(e)	Article 235	Articles 445		DA

The customs authorities may authorise persons to use an electronic transport document as a transit declaration where:

- (a) they operate a significant number of flights between the Union airports;
- (b) they ensure that the particulars of the electronic transport document are available for the customs office of departure and the customs office of destination at the airports of departure and destination and these particulars are the same at the customs office of departure and the customs office of destination.

Article DA-VII-2-15

Application for maritime transport

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 233(4)(e)	Article 235	Article 447	-	DA

The customs authorities may authorise persons to use an electronic transport document as a transit declaration where:

- (a) they operate a significant number of voyages between the Union ports;
- (b) they ensure that the particulars of the electronic transport document are available in the systems of the applicant for the customs office of departure and the customs office of destination in the ports of departure and destination and these particulars are the same at the customs office of departure and the customs office of destination.

CHAPTER 3

Storage

CUSTOMS WAREHOUSING

Article DA-VII-3-01 (731-01-DA)

Retail sale

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 211(1)	Article 212(a)	Article 527	-	DA

Storage facilities for the customs warehousing of goods shall not be used for the purpose of retail sale, unless goods are retailed in any of the following situations:

- (a) with relief from import duty to travellers in traffic with countries or territories outside the customs territory of the Union;
- (b) with relief from import duty to members of international organisations;
- (c) with relief from import duty to NATO forces;
- (d) with relief from import duty under diplomatic or consular arrangements;
- (e) remotely, including via the Internet.

Article DA-VII-3-02 (731-02-DA)

Specially equipped storage facilities

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 211(1)	Article 212(a)	Article 526	-	DA

Where goods present a danger or are likely to spoil other goods or require special facilities for other reasons, authorisations may specify that they may only be stored in storage facilities specially equipped to receive them.

Article DA-VII-3-03 (731-03-DA)

Operation of storage facilities

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

Article 211(1)	Article 212(a)	none	-	DA
----------------	----------------	------	---	----

The authorisation for the operation of storage facilities for customs warehousing of goods shall provide that these facilities shall be exclusively operated by the holder of the authorisation.

Article DA-VII-3-04 (733-01-DA)

Premises or any other location

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 211(1)(b)	Article 212(a)	Article 526	-	DA

The customs authorities shall define in the authorisation referred to in Article 211(1)(b) of the Code the premises or any other location as one of the following:

- (a) public customs warehouse type I;
- (b) public customs warehouse type II;
- (c) private customs warehouse.

CHAPTER 4

Specific use

SECTION 1

TEMPORARY ADMISSION

SUBSECTION 1

GENERAL PROVISIONS

Article DA-VII-4-01 (741-1-01-DA)

General provisions

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 211(1)	Article 212(a)	Article 553	-	DA

Unless otherwise provided for, goods placed under the temporary admission procedure shall remain in the same state.

Repairs and maintenance, including overhaul and adjustments or measures to preserve the goods or to ensure their compliance with the technical requirements for their use under the procedure shall be admissible.

Article DA-VII-4-02 (741-1-02-DA)

Place for submitting an application

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22(1)	Article 24(a)	Article 498	-	DA

1. By way of derogation from the third subparagraph of Article 22(1) of the Code, the application for an authorisation for temporary admission shall be submitted to the customs authorities competent for the place where the goods are to be first used.

2. By way of derogation from the third subparagraph of Article 22(1) of the Code, where the application for an authorisation is made by means of an oral customs declaration for temporary admission in accordance with Article DA-V-2-03 (522-4-02-DA) or by any other act in accordance with Article DA-V-2-04a (522-4-03-DA), it shall be made at the place where the goods are presented and declared for temporary admission.

3. By way of derogation from the third subparagraph of Article 22(1) of the Code, where the application for an authorisation is made by using ATA/CPD carnets, it shall be made at the place where the goods are presented and declared for temporary admission.

Article DA-VII-4-03 (741-1-03-DA)

Temporary admission with partial relief from import duty

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Article 253(b)	Article 554	-	DA

1. Without prejudice to *DA-VII-4-32*, the use of the temporary admission procedure with partial relief from import duty shall be granted in respect of goods which do not meet all the requirements for total relief from import duty provided that the goods are intended for re-export and the conditions of Article 250(2)(a) to (c) of the Code are met.

2. The temporary admission with partial relief from import duty shall not be granted for consumable goods.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 211(1)	Article 212(a)	Article 554	-	DA

3. The authorisation for temporary admission with partial relief from import duties shall provide for that the amount of import duty due in accordance with the second subparagraph of Article 252(1) of the Code shall be paid when the procedure has been discharged.

SUBSECTION 2

MEANS OF TRANSPORT, PALLETS AND CONTAINERS INCLUDING THEIR ACCESSORIES AND EQUIPMENT

Article DA-VII-4-04 (741-2-01-DA)

General provisions

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 211(3)	Article 212(b)		-	DA

Where total relief from import duty is granted for goods as referred to in Articles DA-VII-4-05 (741-2-02) to DA-VII-4-08 (741-2-05), Articles DA-VII-4-09a and DA-VII-4-11a, the applicant and the holder of the procedure may be established inside the customs territory of the Union.

Article DA-VII-4-05 (741-2-02-DA)

Pallets

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Article 253(b)	Article 556	-	DA

Total relief from import duty shall be granted for pallets.

Article DA-VII-4-06 (741-2-03-DA)

Spare parts, accessories and equipment for non-Union pallets

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Article 253(b)	None	-	DA

Total relief from import duty shall be granted for spare parts, accessories and equipment for pallets where they are imported to be re-exported in the form of non-Union pallets.

Article DA-VII-4-07 (741-2-04-DA)

Containers

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Article 253(b)	Article 557	-	DA

1. Total relief from import duties shall be granted for containers where they have been durably marked in an appropriate and clearly visible place with all of the following information:

- (a) the identification of the owner or operator, which may be shown either by its full name or by an established identification system, symbols such as emblems or flags being excluded;
- (b) the identification marks and numbers of the container, given by the owner or operator;
- (c) the tare weight of the container, including all its permanently fixed equipment.

For freight containers considered for maritime use, or for any other container utilising an ISO standard prefix (i.e. four capital letters ending in U), the identification of the owner or principal operator and the container serial number and check digit of the container shall adhere to International Standard ISO 6346 and its annexes.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 250(2)(d) & 18(2)	Articles 253(2)(d) & 20(a)	Article 557	-	DA

2. Where the application for authorisation is made in accordance with Article DA-VII-1-02(2)(a) (710-02(3)(a)), the containers shall be monitored by a person established in the customs territory of the Union or by a person established outside of the customs territory of the Union who is represented in the customs territory of the Union.

That person shall upon request supply the customs authorities detailed information concerning the movements of each container granted temporary admission including the dates and places of their entry and discharge.

Article DA-VII-4-08 (741-2-05-DA)

Spare parts, accessories and equipment for container

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Article 253(b)	none	-	DA

Total relief from import duty shall be granted for spare parts, accessories and equipment for containers where they are imported to be re-exported in the form of non-Union containers.

Article DA-VII-4-09 (741-2-06-DA)

Conditions for granting total relief from import duty for means of road, rail, air, sea and inland waterway transport

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Article 253(b)	Articles 555(2), 558	<i>Annex C to Istanbul Convention</i>	DA

1. The term 'means of transport' shall include normal spare parts, accessories and equipment accompanying the means of transport.

2. Where means of transport are declared for temporary admission orally or by any other act in accordance with Articles DA-V-2-03 (522-4-02) and DA-V-2-04a (522-4-03), the holder of the authorisation shall be the person who has the physical control of the goods at the moment of the release of goods for the temporary admission procedure unless this person acts on behalf of another person. If so, the holder of the authorisation shall be the latter person.

3. Total relief from import duty shall be granted for means of road, rail, air, sea and inland waterway transport where they fulfil the following conditions:

- (a) they are registered outside the customs territory of the Union in the name of a person established outside that territory; however, if the means of transport are

not registered, the above condition may be deemed to be met where they are owned by a person established outside the customs territory of the Union;

- (b) they are used by a person established outside that territory, without prejudice to Articles DA-VII-4-10 (741-2-07-DA), DA-VII-4-11 (741-2-08-DA) and DA-VII-4-12 (741-2-09-DA).

Where those means of transport are used privately by a third person established outside the customs territory of the Union, that person needs to be duly authorised in writing by the holder of the authorisation.

Article DA-VII-4-09a (741-2-05-DA)

Spare parts, accessories and equipment for non-Union means of transport

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Article 253(b)	none	-	DA

Total relief from import duty shall be granted for spare parts, accessories and equipment for means of transport where they are imported to be re-exported in the form of non-Union means of transport.

Article DA-VII-4-10 (741-2-07-DA)

Conditions for granting total relief from import duty to persons established in the customs territory of the Union

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Articles 250(b)	Article 559	-	DA

Persons established in the customs territory of the Union shall benefit from total relief from import duty in any of the following cases:

- (a) the means of rail transport are put at the disposal of such persons under an agreement whereby each person may use the rolling stock of the other within the framework of that agreement;
- (b) a trailer is coupled to a means of road transport registered in the customs territory of the Union;
- (c) the means of transport are used in connection with an emergency situation;
- (d) the means of transport are used by a professional hire firm for the purpose of re-export.

Article DA-VII-4-11 (741-2-08-DA)

Use of means of transport by natural person who has his or her habitual residence in the customs territory of the Union

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Articles 253(b)	Article 560, 561(2)	<i>Annex C to Istanbul Convention</i>	DA

1. Natural persons who have their habitual residences in the customs territory of the Union shall benefit from total relief from import duty where they privately use means of transport occasionally, on the instructions of the registration holder, this holder being in the customs territory at the time of use.

2. Total relief from import duty shall be granted where means of transport hired under a written contract are used privately by a natural person who has his or her habitual residence in the customs territory of the Union in either of the following cases:

- (a) to return to his or her place of residence in the customs territory of the Union;
- (b) to leave the customs territory of the Union.

3. Total relief from import duties shall be granted where means of transport are used commercially or privately by a natural person who has his or her habitual residence in the customs territory of the Union and employed by the owner, hirer or lessee of the means of transport established outside that territory.

Private use of the means of transport is allowed in either of the following situations:

- (a) between the place of work and the place of residence of the employee and vice versa;
- (b) to perform a professional task of an employee as defined in the contract of employment.

At the request of the customs authorities, the person who uses the means of transport shall present a copy of the contract of employment.

Article DA-VII-4-12 (741-2-09-DA)

Other cases

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 250(2)(d)	Articles 253(b)	Article 561(1), (3)	<i>Annex C to Istanbul Convention</i>	DA

1. Total relief from import duty shall be granted where means of transport are to be registered under a temporary series in the customs territory of the Union, with a view to re-export in the name of one of the following persons:

- (a) a person established outside that territory;
- (b) a natural person who has his or her habitual residence inside that territory where the person concerned is preparing to transfer normal residence to a place outside that territory.

2. Total relief from import duties may in exceptional cases be granted where means of transport are commercially used for a limited period by persons established in the customs territory of the Union.

Article DA-VII-4-13 (741-2-10-DA)

Periods for discharge

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 215(4)	Article 216	Article 562	-	DA

The periods for discharge shall be the following:

- (a) for means of rail transport: 12 months;
- (b) for commercially used means of transport other than rail transport: the time required for carrying out the transport operations;
- (c) for means of road transport privately used:
 - (i) by students: the period they stay in the customs territory of the Union for the sole purpose of pursuing their studies;
 - (ii) by persons fulfilling assignments of a specified duration: the period they stay in the customs territory of the Union for the sole purpose of fulfilling their assignment;
 - (iii) in other cases, including saddle or draught animals and the vehicles drawn by them: 6 months;
- (d) for privately used means of air transport: 6 months;
- (e) for privately used means of sea and inland waterway transport: 18 months;
- (f) for containers, their equipment and accessories: 12 months.

Article DA-VII-4-14 (741-2-10a-DA)

Periods for re-export in the case of professional hire services

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

Article 215(4)	Article 216	none	-	DA
----------------	-------------	------	---	----

1. Where the means of transport referred to in Article DA-VII-4-09 (741-2-06-DA) are rehired by a professional hire service established in the customs territory of the Union to a person established outside that territory or to a natural person who has his or her habitual residence inside the customs territory of the Union, they shall be re-exported within three weeks of entry into force of the contract.

That period shall apply where means of transport which were returned to the professional hire service and subsequently used by that service for the purpose of re-export.

2. The re-export operation of the means of transport shall be carried out within six months from the entry of the means of transport into the customs territory of the Union. The means of transport shall be deemed to have been entered into this territory on the date of entry into force of the contract under which the means of transport have been entered into it unless the actual date of entry has been proven.

The use of the means of transport for other purposes than re-export shall not be permitted within the period of six months.

3. In the case referred to in Article DA-VII-4-11(2) (741-2-08(2)-DA) the means of transport shall be returned to the hire service established in the customs territory of the Union or shall be re-exported within three weeks of the entry into force of the contract.

SUBSECTION 3

GOODS OTHER THAN MEANS OF TRANSPORT, PALLETS AND CONTAINERS

Article DA-VII-4-15 (741-3-02-DA)

Personal effects and goods for sports purposes imported by travellers

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Article 253(b)	Article 563	-	DA

Total relief from import duty shall be granted where personal effects reasonably required for the journey and goods for sports purposes are imported by travellers resident outside of the customs territory of the Union.

Article DA-VII-4-16 (741-3-03-DA)

Welfare material for seafarers

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Article 253(b)	Article 564	-	DA

Total relief from import duty shall be granted for welfare materials for seafarers in the following cases:

- (a) they are used on a vessel engaged in international maritime traffic;
- (b) they are unloaded from the vessel referred to in point (a) and temporarily used ashore by the crew;
- (c) they are used by the crew of the vessel referred to in point (a) in cultural or social establishments managed by non-profit-making organisations or in places of worship where services for seafarers are regularly held.

Article DA-VII-4-17 (741-3-04-DA)

Disaster relief material

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Article 253(b)	Article 565	-	DA

Total relief from import duty shall be granted for disaster relief material where it is used in connection with measures taken to counter the effects of disasters or similar situations affecting the customs territory of the Union.

The applicant and the holder of the procedure may be established inside the customs territory of the Union.

Article DA-VII-4-18 (741-3-05-DA)

Medical, surgical and laboratory equipment

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Article 253(b)	Article 566	-	DA

Total relief from import duty shall be granted where medical, surgical and laboratory equipment is dispatched on loan at the request of a hospital or other medical institution which has urgent need of such equipment to make up for the inadequacy of its own facilities and where it is intended for diagnostic or therapeutic purposes.

The applicant and the holder of the procedure may be established inside the customs territory of the Union.

Article DA-VII-4-19 (741-3-06-DA)

Animals

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

provision	provision			procedure
Article 250(2)(d)	Article 253(b)	Article 567 first para	-	DA

Total relief from import duty shall be granted for animals owned by a person established outside the customs territory of the Union.

Article DA-VII-4-20 (741-3-07-DA)

Goods for use in frontier zones

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Article 253(b)	Article 567 2 nd subpara	-	DA

Total relief from import duty shall be granted for the following goods intended for activities in keeping with the particularities of the frontier zone as defined by the provisions in force:

- (a) equipment owned by a person established in the frontier zone adjacent to the frontier of the customs territory of the Union and to be used in the adjacent frontier zone and used by a person established in that zone;
- (b) goods used for the building, repair or maintenance of infrastructure in such a frontier zone under the responsibility of public authorities.

Article DA-VII-4-21 (741-3-08-DA)

Sound, image or data carrying media, publicity material

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Article 253(b)	Article 568	-	DA

Total relief from import duty shall be granted for goods which are used for either of the following purposes:

- (a) carrying sound, image or data processing information for the purpose of presentation prior to commercialisation, or free of charge, or for provision with a sound track, dubbing or copying;
- (b) exclusively for publicity purposes which includes means of transport specially equipped for those purposes.

Article DA-VII-4-22 (741-3-09-DA)

Professional equipment

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

provision	provision			procedure
Article 250(2)(d)	Articles 253(b)	Article 569 [as amended]	-	DA

1. Without prejudice to paragraph 2, total relief from import duty shall be granted for professional equipment where the following conditions are fulfilled:

- (a) it is owned by a person established outside the customs territory of the Union;
- (b) it is imported either by a person established outside the customs territory of the Union or by an employee of the owner. The employee may be established in the customs territory of the Union;
- (c) it is used by the importer or under their supervision, except in cases of audiovisual co-productions.

2. Total relief from import duty shall be granted for portable musical instruments temporarily imported by travellers which are intended to be used as professional equipment. The travellers may be resident inside or outside the customs territory of the Union.

3. Total relief shall not be granted where equipment is to be used for any of the following:

- (a) the industrial manufacture of goods;
- (b) the industrial packaging of goods;
- (c) the exploitation of natural resources;
- (d) the construction, repair or maintenance of buildings;
- (e) earth moving and like projects.

Points (c), (d) and (e) shall not apply to hand tools.

Article DA-VII-4-23 (741-3-10-DA)

Pedagogic material and scientific equipment

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Article 253(b)	Article 570	-	DA

Total relief from import duty shall be granted for pedagogic material and scientific equipment where the following conditions are fulfilled:

- (a) they are owned by a person established outside the customs territory of the Union;
- (b) they are imported by public or private scientific, teaching or vocational training establishments which are essentially non-profit making and exclusively used in teaching, vocational training or scientific research under their responsibility;
- (c) they are imported in reasonable numbers, having regard to the purpose of the import;

- (d) they are not used for purely commercial purposes.

Article DA-VII-4-24 (741-3-11-DA)

Packings

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Article 253(b)	Article 571	-	DA

Total relief from import duty shall be granted where packings:

- (a) if imported filled, are intended for re-export whether empty or filled;
 (b) if imported empty, are intended for re-export filled.

Article DA-VII-4-25 (741-3-12-DA)

Moulds, dies, blocks, drawings, sketches, measuring, checking and testing instruments and other similar articles

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Article 253(b)	Article 572(1)	-	DA

Total relief from import duty shall be granted for moulds, dies, blocks, drawings, sketches, measuring, checking and testing instruments and other similar articles where the following conditions are fulfilled:

- (a) they are owned by a person established outside the customs territory of the Union;
 (b) they are used in manufacturing by a person established in the customs territory of the Union and more than 50 % of the production resulting from their use is exported.

Article DA-VII-4-26 (741-3-13-DA)

Special tools and instruments

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Article 253(b)	Article 572(2)	-	DA

Total relief from import duty shall be granted for special tools and instruments where the following conditions are fulfilled:

- (a) they are owned by a person established outside the customs territory of the Union;
- (b) they are made available to a person established in the customs territory of the Union for the manufacture of goods and more than 50 % of the production resulting from their manufacturing is exported.

Article DA-VII-4-27 (741-3-14-DA)

Goods to carry out tests or subject to tests

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Article 253(b)	Article 573	-	DA

Total relief from import duty shall be granted for goods in any of the following situations:

- (a) they are subject to tests, experiments or demonstrations;
- (b) they are imported, subject to satisfactory acceptance tests in connection with a sales contract containing the provisions of the satisfactory acceptance tests and subject to those tests;
- (c) they are used to carry out tests, experiments or demonstrations without financial gain.

Article DA-VII-4-28 (741-3-15-DA)

Samples

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Article 253(b)	Article 574	-	DA

Total relief from import duty shall be granted where samples are imported in reasonable quantities and solely used for being shown or demonstrated in the customs territory of the Union.

Article DA-VII-4-29 (741-3-16-DA)

Replacement means of production

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Article 253(b)	Article 575	-	DA

Total relief from import duty shall be granted where replacement means of production are temporarily made available to a customer by a supplier or repairer, pending the delivery or repair of similar goods.

Article DA-VII-4-30 (741-3-17-DA)

Goods for events or for sale

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Article 253(b)	Article 576		DA

1. Total relief from import duty shall be granted for goods to be exhibited or used at a public event not purely organised for the commercial sale of the goods, or obtained at such events from goods placed under the temporary admission procedure.

In exceptional cases, the customs authorities may authorise the temporary admission procedure for other events.

2. Total relief from import duty shall be granted for goods for approval where they cannot be imported as samples and the consignor wishes to sell the goods and the consignee may decide to purchase them after inspection.

3. Total relief from import duty shall be granted for the following:

- (a) works of art, collectors' items and antiques as defined in Annex IX to Directive 2006/112/EC, imported for the purposes of exhibition, with a view to possible sale;
- (b) goods other than newly manufactured ones imported with a view to their sale by auction.

Article DA-VII-4-31 (741-3-18-DA)

Spare parts, accessories and equipment

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Article 253(b)	Article 577	-	DA

Total relief from import duty shall be granted where spare parts, accessories and equipment are used for repair and maintenance, including overhaul, adjustments and preservation of goods placed under the temporary admission procedure.

Article DA-VII-4-32 (741-3-19-DA)

Other goods

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 250(2)(d)	Article 253(b)	Article 578	-	DA

Total relief from import duty may be granted where goods other than those listed in Articles DA-VII-4-05 (741-2-02-DA) to DA-VII-4-12 (741-2-09-DA) and DA-VII-4-15 (741-3-02-DA) to DA-VII-4-31 (741-3-18-DA) or not complying with the conditions of those Articles, are imported in either of the following situations:

- (a) they are occasionally imported for a period not exceeding three months;
- (b) in particular situations having no economic effect.

Article DA-VII-4-33 (741-3-20-DA)

Special periods for discharge

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 215(4)	Article 216	none	-	DA

1. For the goods referred to in Articles DA-VII-4-27(c) (741-3-14(a)-DA), DA-VII-4-29 (741-3-16-DA) and DA-VII-4-30(2) (741-3-17(2)-DA), the period for discharge shall be 6 months.
2. For animals referred to in Article DA-VII-4-19 (741-3-06-DA), the period for discharge shall be 12 months or more.

SUBSECTION 4

OPERATION OF THE PROCEDURE

Article DA-VII-4-34 (741-4-05-DA)

Indication

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(2)	Article 7(a)	Article 583	-	DA
Article 6(1a)	Article 8(1)(a)			IA

1. Where the goods placed under the temporary admission procedure are placed subsequently under a customs procedure enabling the temporary admission procedure to be discharged in accordance with Article 215(1) of the Code, the customs declaration for the subsequent customs procedure other than by ATA/CPD carnets shall contain the following indication "TA" and the relevant authorisation number, if applicable.

2. Where the goods placed under the procedure are re-exported in accordance with Article 270(1) of the Code, the re-export declaration other than by ATA/CPD carnets shall also contain the indication referred to in paragraph (1).

SECTION 2

END-USE

Article DA-VII-4-35 (--)

Obligation of the holder of the end-use authorisation

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 211(1)	Article 212(a), 293(1) (b)	none	-	DA

The end-use authorisation shall provide for that the holder of the end-use authorisation has either of the following obligation:

- (a) to use the goods for the purposes laid down for the application of the duty exemption or reduced rate of duty;
- (b) to transfer the obligation as referred to in point (a) to another person under the conditions laid down by the customs authorities.

CHAPTER 5

Processing

SECTION 1

GENERAL PROVISIONS

Article DA-VII-5-01 (751-01-DA)

Authorisation

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 211	Article 212(a)	Articles 538, 540, 586	Yes	DA

1. An authorisation for a processing procedure shall specify the measures to establish either of the following:
 - (a) that the processed products have resulted from processing of goods placed under a processing procedure;
 - (b) that the conditions for using the equivalent goods or the standard exchange system are met.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 211	Article 212(a)	Articles 538, 540, 586	Yes	DA

2. An authorisation for inward processing may be granted for production accessories, with the exception of the following:
 - (a) fuels and energy sources other than those needed for the testing of processed products or for the detection of faults in the goods placed under the procedure needing repair;
 - (b) lubricants other than those needed for the testing, adjustment or withdrawal of processed products;
 - (c) equipment and tools.
3. An authorisation for inward processing shall be granted only where the following conditions are fulfilled:
 - (a) the goods cannot be economically restored after processing to their description or state as it was when they were placed under the procedure;

- (b) the use of the procedure cannot result in circumvention of the effect of the rules concerning origin and quantitative restrictions applicable to the imported goods.

SECTION 2

INWARD PROCESSING

Article DA-VII-5-02 (752-04-DA)

Indications

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(2)	Article 7(a)	Article 549	-	DA

1. Where the processed products or goods placed under the inward processing procedure are placed subsequently under a customs procedure enabling the inward processing procedure to be discharged in accordance with Article 215(1) of the Code, the customs declaration for the subsequent customs procedure other than by ATA/CPD or eATA carnet shall contain the indication "IP" and the relevant authorisation number or INF number.

Where the goods placed under the procedure are subject to specific commercial policy measures and such measures continue to be applicable at the time when the goods, also in the form of processed products, are placed under a subsequent customs procedure, the indications referred to in the first subparagraph shall be supplemented by the following:

"C P M".

2. Where the goods placed under the procedure are re-exported in accordance with Article 270(1) of the Code, the re-export declaration shall also contain the indication referred to in paragraph (1).

SECTION 3

OUTWARD PROCESSING

Article DA-VII-5-03 (753-01-DA)

Outward processing IM/EX

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

Article 211(1)	Article 212(a)	none	-	DA
----------------	----------------	------	---	----

1. In the case of outward processing IM/EX the authorisation shall specify the period within which the Union goods, which are replaced by equivalent goods, shall be placed under outward processing.

2. The period referred to in paragraph 1 shall not exceed six months.

At the request of the holder of the authorisation, the period of six months may be extended even after its expiry, provided that the total period does not exceed one year.

3. In the case of prior import of processed products, a guarantee shall be provided covering the amount of the import duty that would be payable should the replaced Union goods not be placed under outward processing in accordance with paragraph 1.

Article DA-VII-5-04 (753-02-DA)

Repair

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 211(1)	Article 212(a)	Article 587	-	DA

Where the procedure is requested for repair, the temporary export goods shall be capable of being repaired and the procedure shall not be used to improve the technical performance of the goods.

TITLE VIII

GOODS TAKEN OUT OF THE CUSTOMS TERRITORY OF THE UNION

CHAPTER 1

Formalities prior to the exit of goods

Article DA-VIII-1-01 (810-01-DA)

Time limits for pre-departure declarations

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 263(1)	Article 265(a)	Articles 592b to 592d	-	DA

1. The pre-departure declaration referred to in Article 263 of the Code shall be lodged at the competent customs office by the following time limits:

- (a) in the case of maritime traffic:
 - (i) for containerised cargo, at least 24 hours before the goods are loaded onto the vessel on which they are to leave the customs territory of the Union;
 - (ii) for containerised cargo movements between the customs territory of the Union and Greenland, the Faeroe Islands, Iceland or ports on the Baltic Sea, the North Sea, the Black Sea or the Mediterranean and all ports of Morocco, at least two hours before departure from a port in the customs territory of the Union;
 - (iii) for containerised cargo movements between the French overseas departments, the Azores, Madeira or the Canary Islands and a territory outside the customs territory of the Union, where the duration of the voyage is less than 24 hours, at least two hours before departure from a port in the customs territory of the Union;
 - (iv) for other cases, at least 2 hours prior to departure from a port in the customs territory of the Union;
- (b) in the case of air traffic, at the latest 30 minutes before the goods are to leave the customs territory of the Union;
- (c) in the case of road and inland waterways traffic, at least one hour before the goods are to leave the customs territory of the Union;
- (d) in the case of rail traffic:
 - (i) at least two hours before the goods are to leave the customs territory of the Union;

- (ii) at least one hour before arrival of the goods at the place for which the customs office of exit is competent, where the train voyage from the last train formation station to the customs office of exit takes less than two hours;
 - (e) where Regulation (EC) No 612/2009 applies, at the latest at the time of loading the goods in accordance with Article 5 (7) of that Regulation.
2. The time limit for lodging the pre-departure declaration shall be that applicable to the active means of transport used to leave the customs territory of the Union.
- The first subparagraph shall also apply in any of the following situations:
- (a) where the goods have arrived at the customs office of exit on another means of transport from which they are transferred (inter-modal transport);
 - (b) where the goods have arrived at the customs office of exit on another means of transport which is, itself, transported on the active means of transport referred to in the first sub-paragraph (combined transportation).
3. The time limits referred to in paragraph 1 shall not apply in case of *force majeure*.

Article DA-VIII-1-02 (810-03-DA)

Waiver from the obligation to lodge a pre-departure declaration

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 263(2)(b)	Article 265(b)	Articles 592a & 842a	-	DA

1. Notwithstanding the obligation to lodge a customs declaration or a re-export declaration where such a customs declaration or re-export declaration is required, the lodging of a pre-departure declaration shall be waived in accordance with Article 263(2)(b) of the Code for the following goods:
- (a) electrical energy;
 - (b) goods leaving by pipeline;
 - (c) letters, postcards and printed matter and their electronic equivalents;
 - (d) goods moved under the rules of the acts of the Universal Postal Union;
 - (e) household effects as defined in Article 2(1)(d) of Council Regulation (EC) No 1186/2009 provided they are not carried under a transport contract;
 - (f) goods for which an oral declaration is permitted in accordance with Articles DA-V-2-03a and DA-V-2-03(2) with the exception of, if carried under a transport contract, pallets, spare parts, accessories and equipment for pallets, containers, spare parts, accessories and equipment for containers, means of transport, spare parts, accessories and equipment for means of transport;
 - (g) goods contained in travellers' personal baggage;
 - (h) goods for which a declaration made by any other act is permitted in accordance with Articles DA-V-2-04b(1) and DA-V-2-04a(2) with the exception of, if

carried under a transport contract, pallets, spare parts, accessories and equipment for pallets, containers, spare parts, accessories and equipment for containers, means of transport, spare parts, accessories and equipment for means of transport;

- (i) goods covered by ATA and CPD carnets;
- (j) goods moved under cover of the form 302 provided for under the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, signed in London on 19 June 1951;
- (k) goods carried on vessels or aircraft moving between Union ports or airports without any intervening call at any port or airport outside the customs territory of the Union;
- (l) weapons and military equipment taken out of the customs territory of the Union by the authorities in charge of the military defence of a Member State, in military transport or transport operated for the sole use of the military authorities;
- (m) the following goods taken out of the customs territory of the Union directly to offshore installations operated by a person established in the customs territory of the Union:
 - (i) goods to be used for construction, repair, maintenance or conversion of such offshore installations;
 - (ii) goods to be used to fit or equip the said offshore installations;
 - (iii) other provisions to be used or consumed on the said offshore installations;
- (n) goods in a consignment the intrinsic value of which does not exceed EUR 22 provided that the customs authorities accept, with the agreement of the economic operator, to carry out risk analysis using the information contained in, or provided by, the system used by the economic operator;
- (o) goods entitled to relief pursuant to the Vienna Convention on diplomatic relations of 18 April 1961, the Vienna Convention on consular relations of 24 April 1963 or other consular conventions, or the New York Convention of 16 December 1969 on special missions;
- (p) goods which are supplied for incorporation as part of or accessories in vessels and aircraft and for the operation of the engines, machines and other equipments of vessels or aircraft, as well as foodstuffs and other items to be consumed or sold on board;
- (q) goods dispatched from the customs territory of the Union to Ceuta and Melilla, Gibraltar, Helgoland, the Republic of San Marino, the Vatican City State, and the municipalities of Livigno and Campione d'Italia, the national waters of Lake Lugano which are between the bank and the political frontier of the area between Ponte Tresa and Porto Ceresio.

2. Notwithstanding the obligation to lodge a customs declaration or a re-export declaration where such a customs declaration or re-export declaration is required, the lodging

of a pre-departure declaration shall be waived in accordance with Article 263(2)(b) of the Code for the following cases:

- (a) where a vessel or aircraft that transports goods between Union ports or airports is to call at a port or airport outside the customs territory of the Union and those goods are to remain loaded on board the vessel or aircraft during the call at the port or airport outside the customs territory of the Union;
- (b) where, in a port or airport, the goods are not unloaded from the means of transport which carried them into the customs territory of the Union and which will carry them out of that territory;
- (c) where the goods were loaded at a previous port or airport in the customs territory of the Union where a pre-departure declaration was lodged or a waiver from the obligation to lodge a pre-departure declaration was applicable and remain on the means of transport that will carry them out of the customs territory of the Union;
- (d) where goods in temporary storage or placed under the free zone procedure are transhipped from the means of transport that brought them to that temporary storage facility or free zone under the supervision of the same customs office onto a vessel, airplane or railway that will carry them from that temporary storage facility or free zone out of the customs territory of the Union, provided that the following conditions are fulfilled:
 - (i) the transshipment is undertaken within 14 days from when the goods were in temporary storage or placed under the free zone procedure; in exceptional circumstances, the customs authorities may extend this period of time in order to deal with those circumstances;
 - (ii) information about the goods is available to the customs authorities;
 - (iii) the destination of the goods and the consignee do not change, to the knowledge of the carrier;
- (e) where goods were brought into the customs territory of the Union but they were rejected by the customs authority of the Union and were immediately returned to the country of export.

CHAPTER 2

Formalities on exit of goods

Article DA-VIII-2-01 (820-05-DA)

Presentation of the goods at the customs office of exit

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

In accordance with Article 6 (3)(a) of the Code, when the goods are presented at the customs office of exit, the customs authorities may allow means for the exchange of information other than electronic data-processing techniques to be used for the following:

- (a) identification of the export declaration;
- (b) other communications, regarding in particular discrepancies between the goods declared and released for the export procedure and the goods presented.

Article DA-VIII-2-02

Evidence that the goods have left the customs territory of the Union

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

In accordance with Article 6 (3)(a) of the Code, the alternative evidence that the goods have left the customs territory of the Union may be provided to the customs office of export using means other than electronic data processing techniques.

CHAPTER 3

Export and re-export

Article DA-VIII-3-01 (820-12-DA)

Invalidation on customs initiative

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 174	Article 175	Articles 792a, 796e	-	DA

1. Where there is a discrepancy in the nature of the goods released for export, re-export or outward processing and those presented to the customs office of exit, the customs office of export shall invalidate the declaration concerned.

2. Where after a period of 150 days from the date of release of the goods for the export procedure, the outward processing procedure or re-export the customs office of export received neither information on the exit of the goods nor evidence that the goods have left the customs territory of the Union, that office may invalidate the declaration concerned.

Article DA-VIII-3-02 (820-13-DA)

Retrospective lodgement of an export or re-export declaration

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

In accordance with Article 6 (3)(a) of the Code, the customs authorities may allow means of exchange and storage of information other than electronic data-processing techniques to be used for the retrospective lodgement of an export or re-export declaration.