

TITLE IV

GOODS BROUGHT INTO THE CUSTOMS TERRITORY OF THE UNION

CHAPTER 1

Entry summary declaration

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

Electronic systems

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 16	Article 17		Annex B	IA

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

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

Lodging of an entry summary declaration

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 127(5) & (6)	Article 132(a) & (b)		Annex B	IA

1. The particulars of the entry summary declaration may be subject to more than one submission.
2. The entry summary declaration shall be made in any language which is acceptable to the customs authorities responsible for the customs office of first entry.

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

Registration

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

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

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

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

Risk analysis

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 127 (3) and Article 128	Articles 132(c)	Articles 184d(1), 1 st sentence, (2) & (3), 184e	-	IA

1. Risk analysis shall be carried out before the arrival of the goods under condition that the entry summary declaration has been provided according to the time limits referred to in Articles DA-IV-1-02 to DA-IV-1-05. That time limit shall not apply where a risk is identified or additional risk analysis needs to be carried out.

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

In case of air traffic as referred to in Article DA-IV-1-03, risk analysis shall be carried out immediately after the receipt of the entry summary declaration or in the case of more than one submission as referred to in Article IA-IV-1-02(1) after the receipt of the pre-loading submission.

2. The risk analysis shall be completed following, where necessary, the exchange of risk-related information and risk analysis results as referred to in Article 46(5) of the Code.

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

4. In the case of air traffic where customs authorities have reasonable doubts that the consignment could pose a serious aviation security threat, they shall notify the person who lodged the entry summary declaration and, where different, inform the carrier, provided that the carrier is connected to the customs system, that the consignment has to be screened as High Risk Cargo and Mail in accordance with point 6.7.3. of the Annex to Commission Decision C(2010) 774 of 13 April 2010 laying down detailed measures for the implementation of the common basic standards on aviation security containing information as referred to in point (a) of Article 18 of Regulation (EC) No 300/2008 before being loaded on board an aircraft bound to the customs territory of the Union. This person shall confirm to the customs authorities that the consignment has been screened in accordance with the aforementioned requirements before being loaded on board of an aircraft, or shall confirm that it had already been screened under High Risk Cargo and Mail requirements.

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

6. Where a risk is identified for which a measure as referred to in paragraph 5 does not apply, the customs office of first entry shall:

- (a) take prohibitive action in the case of consignments identified as posing a threat of such a serious nature that immediate intervention is required;
- (b) in any case, pass on the results of the risk analysis and the entry summary declaration data concerned to all relevant customs offices for the goods in question to ensure the control action is taken at the most appropriate place.

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

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

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

Amendment of an entry summary declaration

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 129(1)	Article 132(d)	Article 183(8)	-	IA

1. Where the particulars of the entry summary declaration are submitted by different persons, each person may only amend the particulars that it submitted.
2. The customs authorities shall notify immediately the person who lodged amendments to the particulars of the entry summary declaration that the amendments were registered or rejected.
3. Where the amendments to the particulars of the entry summary declaration are lodged by a person referred to in the second subparagraph of Article 127 (4) of the Code or Article DA-IV-1-08, the customs authorities shall also notify the carrier, provided that the carrier has requested from the customs authorities to send such notifications and is connected to the customs system.

CHAPTER 2

Arrival of goods

SECTION 1

ENTRY OF GOODS INTO THE CUSTOMS TERRITORY OF THE UNION

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

Diversion of a sea-going vessel or aircraft

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

1. Where a sea-going vessel or an aircraft entering the customs territory of the Union is to arrive first at a customs office located in a Member State that was not declared in the entry summary declaration, the operator of that means of transport shall inform the declared customs office of first entry of that diversion.

The first subparagraph shall not apply where goods have been brought into the customs territory of the Union under a transit procedure in accordance with Article 141 of the Code.

2. The declared customs office of first entry shall immediately notify the actual customs office of first entry of the diversion. It shall ensure the availability of the particulars of the entry summary declaration data concerned and of the results of the security and safety risk analysis.

SECTION 2

PRESENTATION, UNLOADING AND EXAMINATION OF GOODS

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

Presentation of goods to customs

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 139	Article 143			IA

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

SECTION 3

TEMPORARY STORAGE OF GOODS

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

Consultation procedure between customs authorities

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

1. The consultation procedure referred to in Article IA-I-2-13 (124-2-07-IA) shall apply to authorisations for the operation of temporary storage facilities involving more than one Member State, under the conditions set out in paragraph 2 to 5, unless the decision-taking customs authority is of the opinion that the conditions for granting such an authorisation are not fulfilled.
2. The competent customs authority shall communicate to the other customs authorities concerned the application and the draft authorisation at the latest 30 days after the date of acceptance of the application.
3. No authorisation involving more than one Member State shall be issued without the prior agreement of the customs authorities concerned on the draft authorisation.
4. The other customs authorities concerned shall communicate objections, if any, or their agreement within 30 days after the date on which the draft authorisation was communicated. Objections must be duly justified.

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

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

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

Simplifications concerning the consultation procedure

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22	Article 25(b)	Article 501		IA

1. The prior agreement in accordance with Article IA-IV-2-02(3) (710-07(3)-IA) shall be replaced by simple notification in either of the following cases:
 - (a) where an authorisation involving more than one Member State is

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

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

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

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

Article IA-IV-2-04 (425-01-IA)(deleted)

Article IA-IV-2-05

Movement of goods in temporary storage

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 148(5)	Article 152(d)			IA

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

However, the authorisation may provide that the information referred to in the first subparagraph is not required where this does not impact customs supervision.

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

3. Where a movement takes place, the goods shall remain under the responsibility of the holder of the authorisation for the operation of temporary storage facilities at the place of departure until such time when they are entered in the records of the holder of the authorisation for the temporary storage facilities at the place of destination except where otherwise specified in the authorisation.

4. The holder of the authorisation for the operation of temporary storage facilities at the place of departure shall set the time limit within which the goods in temporary storage must be presented at the temporary storage facilities at the place of destination, taking into account the specificities of the movement concerned.