

# TITLE I

## GENERAL PROVISIONS

### CHAPTER 1

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

##### *Article IA-I-1-01 (110-01-IA)*

#### **Definitions**

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

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

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

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

authorisation;

23. 'single means of transport' means, on condition that the goods carried are to be dispatched together:

- (a) a road vehicle accompanied by its trailer(s) or semi-trailer(s);
- (b) a set of coupled railway carriages or wagons;
- (c) boats constituting a single chain;
- (d) containers loaded on a single means of transport within the meaning of this Article;

24. 'tourist or business aircraft' means private aircraft intended for journeys whose itinerary depends on the wishes of the user;

## CHAPTER 2

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

#### SECTION 1

#### PROVISION OF INFORMATION

#### SUBSECTION 1

#### FORMATS AND CODES OF COMMON DATA REQUIREMENTS, DATA-EXCHANGE AND STORAGE

#### *Article IA-I-2-01 (121-1-01-IA)*

#### **Formats and codes of common data requirements**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 6(2)	Article 8(1)(a)		Annex 52-01 (ex Annex 38d)	IA

1. The formats and codes of the common data requirements referred to in Article 6(2) of the Code and in Article DA-I-2-01 shall be laid down:

- (a) for the exchange and storage of information required for applications and decisions, in Annex A-IA which includes:
  - Applications and decisions on binding information;
  - Applications and authorisations;
  - Applications and decisions on the remission or repayment of customs duties..
- (b) for the exchange and storage of information required for declarations and notifications, in Annex B-IA which includes:
  - Customs declarations (standard and simplified);
  - Exit and entry summary declarations;
  - Declaration for temporary storage;
  - Notifications;
  - Proofs;
- (c) for the exchange and storage of information required for other cases, in Annex C-IA.

*Article IA-I-2-03 (121-1-03)*

**Security of electronic systems**

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

1. The conditions laid down for carrying out formalities by electronic data-processing techniques shall include inter alia measures for checking the source of data and for protecting data against the risk of unauthorised access, loss, alteration or destruction.
2. In addition to the conditions referred to in paragraph 1, the customs authorities shall establish and maintain adequate security arrangements for the effective, reliable and secure operation of the various systems.
3. To ensure the level of system security provided for in paragraph 1 each input, modification and deletion of data shall be recorded together with information giving the reason for, and exact time of, such processing and identifying the person who carried it out. The original valid data and any data so processed shall be kept for at least three years from the end of the year to which such data refers, unless otherwise specified.
4. The customs authorities shall monitor security regularly.
5. The customs authorities involved shall inform each other and, where appropriate, the economic operator concerned, of all suspected breaches of security.

Article IA-I-2-03a

**Availability of electronic systems**

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

The electronic systems for the exchange and storage of information referred to in Article 16 (1) of the Code shall be permanently available.

An operational agreement between the Commission and the Member States shall lay down appropriate time limits for:

1. the exchange of information,
2. processing of information and issuing a respective response to the persons and/or the authorities concerned.

The obligations related to the implementation of the technical arrangements for the development, maintenance and operability of the electronic systems pursuant to Article IA- 1-2-03 as well as the preceding paragraph shall do not apply only:

- in specific cases related to the operability of the electronic systems laid down in the agreements referred to in the second paragraph of this Article, or
- in case of force majeure.

## SUBSECTION 2

### DATA PROTECTION

**Disclaimer:** NO IA foreseen.

## SUBSECTION 3

### REGISTRATION OF PERSONS

*Article IA-I-2-04 (121-3-01 – IA)*

#### **Competent customs authority**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 9	Article 11	Article 4k, 4n	Annex 52-01 (ex Annex 38d)	IA

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

*Article IA-I-2-05 deleted*

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

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

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 16	Article 17	Article 4k, 4n	Annex 52-01 (ex Annex 38d)	IA

With reference to Article 16(1) of the Code, an electronic information and communication system as defined by the Commission and Member States in agreement with each other, shall be used for the exchange and storage of information pertaining to EORI, including invalidation. Information shall be made available through this system by the competent customs authority of the Member State as referred to in Article IA-I-2-04 whenever new EORI numbers are assigned or there are changes to data held in respect of registrations already issued.

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

**Registration**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 22(1)	Article 25(b)			IA

Registration of economic operators and other persons required to doing so shall be made by assigning an EORI number.

SECTION 2

CUSTOMS REPRESENTATION

**Disclaimer:** NO IA foreseen.

SECTION 3

DECISIONS RELATING TO THE APPLICATION OF CUSTOMS LEGISLATION

SUBSECTION 1

DECISIONS TAKEN BY THE CUSTOMS AUTHORITIES

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

**General procedure for the right to be heard**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 22(6)	Article 25(b)			IA

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

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

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

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

**Specific procedure for the right to be heard**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 22(6)	Article 25(b)			IA

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

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

2. The person concerned may

- (a) immediately express his point of view by the same means the communication was made in the cases referred to in Article DA-I-2-06b; or
- (b) except in the cases referred to in paragraph 1(e), demand a communication in accordance with Article IA-I-2-07 (124-1-01-IA).

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

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

the person concerned is deemed to have expressed his point of view, unless there is evidence on the contrary.

## SUBSECTION 2

### DECISIONS TAKEN UPON APPLICATION

#### I – GENERAL PROVISIONS

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

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

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

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

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

#### II – APPLICATION FOR A DECISION

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

#### **Competent customs authority**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 22(1)	Article 25(a)	none	-	IA

1. Member States shall communicate to the Commission a list of their competent customs authorities, to which applications have to be submitted, and any subsequent changes thereto.

2. The Commission will make the information in paragraph 1 available on the Internet.

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

**Acceptance of the application**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 22(2)	Article 25(a)	none	-	IA

1. The date of acceptance of an application shall be the date on which all information required is received by the customs authority.

2. Where the customs authority establishes that the application does not contain all the information required, it shall, within the period specified in the first subparagraph of Article 22(2) of the Code, ask the applicant to provide the relevant information.

If the applicant does not provide the information required within the period specified in the first subparagraph of Article 22(2) of the Code at the request of the customs authorities, the application shall not be accepted and the applicant shall be notified accordingly.

3. In the absence of a request by the customs authority to provide any relevant information as referred to in paragraph 1 or of a communication on the acceptance of the application at the end of the period referred to in the first subparagraph of Article 22(2) of the Code, the application shall be deemed to be accepted. In those cases and except where paragraph 2 applies, the date of acceptance shall be the date of lodgement of the application.

**III – TAKING OF A DECISION**

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

**Verification of conditions and criteria**

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

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

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

**Keeping of information relating to decisions**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 23(4)	Article 25(c)	Article 7	Yes	IA

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

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

**Consultation between the customs authorities**

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

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

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

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

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

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

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

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

**Authentication**

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

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

*Article IA-I-2-15 deleted*

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

### **Revocation of a decision**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 28	Article 32	Article	-	IA

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

## SUBSECTION 3

### DECISIONS RELATING TO BINDING INFORMATION

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

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

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22(1)	Article 25(a)	Article 6	-	IA

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

- (a) the customs authority of the Member State that received the application shall notify the customs authority of the Member State where the applicant is established within seven days from the acceptance of the application;
- (b) where the customs authority that receives the notification holds any information that it considers relevant for the processing of the application, it shall

transmit such information to the Member State that has received it as soon as possible and at the latest within 30 days from the date of the notification.

2. An application for a BTI decision shall relate to only one type of goods.
3. An application for a BOI decision shall relate to only one type of goods and one set of circumstances conferring origin.
4. One type of goods shall mean goods which have similar characteristics and whose distinguishing features are completely irrelevant for the purposes of their tariff classification.
5. The customs authorities may accept any documents accompanying or supporting the application in a language acceptable to them, or require a partial or total translation of these documents into such a language.
6. When processing an application for a BTI decision, the competent customs authority shall consult the electronic system referred to in Article IA-I-2-20 (124-3-11-IA) and keep a record of such consultations. Those consultations shall in particular be done with a view to:
  - (a) checking the circumstances set out in point (a) of the second subparagraph of Article 33(1) of the Code;
  - (b) preventing the issuing of inconsistent BTI decisions.
7. When processing an application for a BTI decision, the customs authorities shall indicate the status of the application through the electronic system referred to in Article IA-I-2-20.

*Article IA-I-2-18 deleted*

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

**Notification of BOI decisions**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 6(3)	Article 8(b)	Article 6		IA

When, in accordance with Article 6(3)(a) of the Code, the decision-taking customs authorities may notify the applicant of the BOI decision using means other than electronic data processing techniques they shall notify in accordance with the specimen set out in Annex AA. When the decision-taking customs authorities notify using electronic data processing techniques the holder shall be able to print the BOI decision in accordance with the specimen set out in Annex 12-02.

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

**Control on the usage of BTI decisions**

<b>UCC implemented</b>	<b>UCC empowering</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption</b>
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provision	provision			procedure
Article 23(5)	Article 25(c)	None	-	IA

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

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

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

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

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

**Electronic system relating to BTI**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 16(1), 23(5)	Article 17, 25(c)	-	Yes	IA

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

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

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

An EU harmonised trader interface defined by the Commission and the Member States in agreement with each other, shall be used for the exchange of information pertaining to applications and decisions related to BTI.

*Article IA-I-2-21 deleted*

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

**Actions to ensure the correct and uniform tariff classification or determination of origin**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 34(10)	Article 37(1)(b)	Article 9	-	IA

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

- (a) the Commission has identified incorrect or non-uniform decisions;
- (b) the customs authorities have submitted to the Commission cases where they failed to resolve, within a maximum period of 90 days, their differences of opinion with regard to the correct and uniform classification or determination of origin.

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

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

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

4. For the purpose of applying paragraphs 1 to 3, BOI decisions shall be deemed to be non-uniform where they confer different origin on goods which:

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

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

**Extended use of decisions relating to binding information**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 34(9)	Article 37(1)(a)	Article 14	-	IA

1. The period of extended use of a decision shall start on the date referred to in point (b) of paragraph 1 or paragraphs 2, 7 or 8 of Article 34 of the Code, or from the date referred to in Article 22(4) of the Code.
2. In addition to paragraph 1, the following shall apply to BTI decisions:
  - (a) the customs authorities which decide to grant a period of extended use shall specify the new end date of validity of the decision concerned, as well as the quantities of the goods that may be cleared under cover of that period of extended use;
  - (b) the use of a decision for which a period of extended use has been granted shall cease as soon as the quantities referred to in point (a) are reached. On the basis of the surveillance referred to in Article IA-I-2-20(2)(a) (124-3-11-IA(a)),),),), the Commission shall inform the Member States once these quantities have been reached.

**SECTION 4**

**AUTHORISED ECONOMIC OPERATOR**

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

**Compliance**

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

1. The modalities for the application of the criterion referred to in Article 39(a) of the Code are the following:
  - (a) over the last three years, there has been no breach of the requirements of Article 39(a) by any of the following persons:
    - (i) the applicant;
    - (ii) the person in charge of the applicant company or exercising control over its management;
    - (iii) the person responsible in the applicant company for customs matters.

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

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

3. Where the applicant has been established for less than three years, the decision-taking customs authority shall assess the fulfilment of the criterion referred to in Article 39(a) of the Code on the basis of the records and information that are available to it.

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

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

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

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

The applicant shall:

- (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 allow audit-based customs control. Records kept for customs purposes shall be integrated in the applicant accounting system or, at least allow the cross check of information with the accounting system and shall permit the extraction of all relevant information. 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 and/or electronic access to its customs and, where appropriate, commercial and/or transport records;
- (c) have a logistical system which identifies and distinguishes between Union and non-Union goods and, where appropriate, their location, except in the cases where the applicant applies for an AEOS ;
- (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 preventing, detecting and correcting mistakes and of detecting illegal or irregular transactions;
- (e) where applicable, have satisfactory procedures in place for the handling of licences and authorisations connected to commercial policy measures or to trade in agricultural products;
- (f) have satisfactory procedures in place for the archiving of the company's records and information and for protection against the loss of information;

- (g) ensure that 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;
- (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) where applicable, have 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.

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

**Financial solvency**

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

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

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

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

*Article IA-I-2-27 (123-08 – IA)*

**Practical standards of competence or professional qualifications**

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

1. The modalities for the application of the criterion referred to in Article 39(d) of the Code are the following: thethethethethethe applicant or his employe(s)employees responsible for

customs matters or, where applicable, the contracted person(s) responsible for customs matters shall fulfill any of the following conditions:

- (a) for the practical standards of competence:
  - (i) a minimum of three years practical experience in customs matters has been ascertained; or
  - (ii) application of a quality standard adopted by a European Standardisation body as certified by an accredited certification body;
- (b) for professional qualifications:
 

He/she has undertaken training and passed an examination or can present a certificate of completion of a course covering customs legislation consistent with and relevant to the extent of his involvement in customs related activities, , provided by any of the following:

  - (i) a customs authority of a Member State;
  - (ii) an educational establishment recognised, for the purpose of such qualification, by the customs authorities or a body of a Member State responsible for professional training;
  - (iii) a professional or trade association recognised by the customs authorities of a Member State or accredited in the Union, for the purpose of such qualification.

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

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

**Security and safety standards**

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

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

- (a) buildings to be used in connection with the operations to be covered by the AEO status are constructed of materials which resist unlawful entry and provide protection against unlawful intrusion;
- (b) appropriate access control measures are in place to prevent unauthorised access to offices, shipping areas, loading docks, cargo areas and to other relevant places;
- (c) measures for the handling of goods include protection against the introduction, exchange or loss of any material and tampering with cargo units;
- (d) the applicant has taken measures allowing a clear identification of his business partners and contributing to the security of the international supply chain

through implementation of appropriate contractual arrangements or other appropriate measures in accordance with the applicant's business model;

- (e) the applicant conducts, in so far as legislation permits, security screening on prospective employees working in security sensitive positions and carries out periodic or on cause background checks of current employees in such positions;
- (f) where applicable, the applicant has appropriate security requirements in place for any external service providers employed;
- (g) the applicant ensures that its staff concerned actively participate in security awareness programmes;
- (h) the applicant has appointed a contact person competent for safety and security related questions.

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

3. Where the applicant is a holder of a European security and/or safety certificate issued on the basis of Union legislation, in particular is a regulated agent or a known consignor as defined in Article 3 of Regulation (EC) No 300/2008 of the European Parliament and of the Council<sup>1</sup>, and fulfils the requirements laid down in Commission Regulation (EU) No 185/2010<sup>2</sup>, the criteria laid down in paragraph 1 shall be deemed to be met in relation to the sites and the operations for which the applicant obtained the status of regulated agent or known consignor to the extent that the criteria for issuing the regulated agent or known consignor status are identical or correspond to those laid down in Article 39(e) of the Code and the modalities in paragraph 1 of this Article.

*Article IA-I-2-29 (123-11- IA)*

**Examination of the criteria**

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

1. ThisInThisInThisThisIn line with Article IA—I-2-12 theThis examination of the criteria referred to in Article 39 (b) and (e) shall include on the spot verification, for all the premises that are relevant to the customs related activities of the applicant. The examination

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

<sup>2</sup> Commission Regulation (EU) No 185/2010 of 4 March 2010 laying down detailed measures for the implementation of the common basic standrads on aviation security (OJ L 55, 5.3.2010, p.1)

of the criteria referred to in Article 39 (c) and (d) may also include on the spot verification. This examination as well as its results shall be documented by that customs authority.

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

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

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

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

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

*Article IA-I-2-29a*

**Electronic system**

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

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

An EU harmonised trader interface defined by the Commission and the Member States in agreement with each other, shall be used for the exchange of information pertaining to applications and decisions related to AEO.

2. Where applicable, in particular when the AEO status is considered as a basis for granting approval or authorisations or facilitations under other Union legislation, access to the electronic system referred to in paragraph 1 may be granted also to the appropriate national authority responsible for civil aviation security. The access shall be related to the following information:

- (a) the AEOS and AEOF authorisations including the name of the holder of the authorisation and, where applicable, their amendment or revocation

or the suspension of the status of authorised economic operator and the reasons therefor;

- (b) any reassessments of AEOS and AEOF authorisations and the results thereof.

The national authorities responsible for civil aviation security handling the information concerned shall only use it for the purposes of the relevant programmes for regulated agent or known consignor and shall implement appropriate technical and organizational measures to ensure the security of this information.

*Article IA-I-2-30 (123-12 – IA)*

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

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

1. The consultation procedure referred to in Article IA-I-2-13 (124-2-07-IA) shall and be mandatory in the following cases:

(a) in cases of Article DA-I-2-09a(1) (124-2-04 (1) -IA);

(b) where a part of the relevant records and documentation is kept in a Member State other than the one of the decision taking customs authority; and

(c) where the applicant maintains a storage facility or other premises with customs related activities in a Member State other than the one of the decision taking customs authority.

2. Without prejudice to Article IA-I-2-13 (124-2-07-IA), the customs authorities shall complete the consultation process within 80 days from the date of the communication by the decision-taking customs authority of the necessary conditions and criteria, which have to be examined by the consulted customs authority.

3. Where the customs authority of any other Member State has relevant information which may impact the granting of the AEO status, it shall communicate that information to the decision-taking customs authority referred to in Article DA-I-2-29 (123-04-DA), within 30 days starting from the date of the communication of the new application provided for in Article DA-I-2-28 (123-03-DA).

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

**Rejection of an application**

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

The rejection of an AEO application shall not lead to the automatic suspension or revocation of any existing favourable decisions granted in accordance with the customs legislation, unless the granting of those favourable decisions is based on the fulfilment of any of the AEO criteria.

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

**Revocation of an authorisation**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 28	Articles 32			IA

1. The revocation of an AEO authorisation shall not affect any favourable decision which has been taken with regard to the same person without reference to any of the criteria referred to in Article 39 of the Code or on the basis of that authorisation unless the reasons for the revocation also have relevance for that decision.
2. The revocation or amendment of a decision shall not automatically affect the AEO authorisation for the same person.
3. In the case of AEOF , where Article 28 of the Code or Article IA-I-2-16 (124-2-15-IA) shall apply due to the non-fulfillment of the conditions laid down in:
  - (a) Article 39(e) of the Code, the AEOF shall be revoked and replaced the valid AEOC.
  - (b) Article 39(d) of the Code, the AEOF shall be revoked and replaced by the valid AEOS.

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

**Monitoring**

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

1. The customs authorities of the Member States shall without delay inform the decision-taking customs authority of any factors arising after the authorisation for the status of authorised economic operator is granted which may influence its continuation or content.
2. All relevant information at the disposal of the decision-taking customs authority shall be made available to the customs authorities of the other Member States where the authorised economic operator carries out customs related activities.
3. If a customs authority revokes a favourable decision which has been taken on the basis of an authorisation for the status of authorised economic operator, it shall notify the customs authority which issued the authorisation.

4. The decision-taking customs authority shall immediately make available to the appropriate national authority responsible for civil aviation security the following minimum information related to the status of authorised economic operator which it has at its disposal:

- (a) the AEO authorisation – security and safety (AEOS) and AEO authorisation – customs simplifications/security and safety (AEOF) including the name of the holder of the authorisation and, where applicable, their amendment or revocation or the suspension of the status of authorised economic operator and the reasons therefor;
- (b) information about whether the specific site concerned has been visited by customs authorities, the date of the last visit and the purpose for the visit (authorisation process, reassessment, monitoring);
- (c) any reassessments of AEOS and AEOF authorisations and the results thereof.

The national customs authorities shall, in agreement with the appropriate national authority responsible for civil aviation security, establish detailed modalities for the exchange of any information which is not covered by the electronic system referred to in Article IA-I-2-29a.

The national authorities responsible for civil aviation security handling the information concerned shall only use it for the purposes of the relevant programmes for regulated agent or known consignor and shall implement appropriate technical and organizational measures to ensure the security of this information.

*Article IA-I-2-33a*

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

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

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

2. The system mentioned in paragraph 1 shall also be used for communication between the Member States and between the Member States and the Commission in the implementation of common risk criteria and standards, common priority control areas, customs crisis management, the exchange of risk-related information and risk analysis results as referred to in Article 46(5) of the Code as well as the results of customs controls.

SECTION 5

PENALTIES

**Disclaimer:** NO IA foreseen.

SECTION 6

APPEALS

**Disclaimer:** NO IA foreseen.

SECTION 7

CONTROL OF GOODS

SUBSECTION 1

CUSTOMS CONTROLS AND RISK MANAGEMENT

*Article IA-I-2-33a*

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

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

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

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

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

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

## SUBSECTION 2

### CABIN AND HOLD BAGGAGE TRANSPORTED BY AIR

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

#### **Transit flights**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 49	Article 50(2)	Article 192(1) & (2)	-	IA

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

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

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

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

#### *Article IA-I-2-35 (127-2-02 – IA)*

#### **Business aircraft**

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

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

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

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

**Inbound transfer flights**

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

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

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

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

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

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

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

**Outbound transfer flights**

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

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

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

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

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

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

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

**Transfer to a tourist or business aircraft**

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

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

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

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

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

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

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

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

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

**Measures to prevent illegal transfer**

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

The Member States shall ensure that:

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

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

**Baggage tag**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 49	Article 50(2)	Article 196	Annex 12-03	IA

Hold baggage registered in a Union airport shall be identified by a tag affixed on the baggage. A specimen of the tags and the technical characteristics are shown in Annex 12-03.

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

**List of international Union airports**

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

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

### SUBSECTION 3

#### BAGGAGE TRANSPORTED BY SEA

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

##### **Pleasure crafts**

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

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

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

##### **Transfer crossings**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 49	Article 50(2)	Article 192(3)	-	IA

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

### SECTION 8

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

**Disclaimer:** NO IA foreseen.

## CHAPTER 3

### *Currency conversion and time-limits*

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

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

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

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

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

This rate shall apply throughout the following month.

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

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

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

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