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**COMMISSION IMPLEMENTING REGULATION (EU) .../...**

**of **XXX****

**on [...] laying down detailed rules for implementing certain provisions of Regulation  
(EU) No 952/2013 of the European Parliament and of the Council laying down the Union  
Customs Code**

**COMMISSION IMPLEMENTING REGULATION (EU) .../...****of XXX**

**on [...] laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union and in particular Article 291 thereof,

Having regard to Regulation (EU) No 952/2013 of the European Parliament and the Council of 9 October 2013 laying down the Union Customs Code<sup>1</sup>, hereinafter referred to as the “Code” and in particular Articles 8, 11, 17, 25, 32, 37, 41, 50, 54, 58, 63, 66, 76, 100, 107, 123, 132, 138, 143, 152, 157, 161, 165, 169, 176, 178, 181, 184, 187, 193, 200, 207, 209, 213, 217, 222, 225, 232, 236, 266, 268, 273 and 276 thereof,

Whereas:

- (1) The present Commission Implementing Regulation establishes provisions of general application for the implementation of certain provisions of Regulation (EU) No 952/2013 and shall apply without prejudice of specific implementing acts of limited application.
- (2) The use of information and communication technologies, as laid down in Decision No 70/2008/EC of the European Parliament and of the Council of 15 January 2008 on a paperless environment for customs and trade<sup>2</sup>, is a key element in ensuring trade facilitation and, at the same time, the effectiveness of customs controls, thus reducing costs for business and risk for society.
- (3) All exchange of information between customs authorities and between economic operators and customs authorities and the storage of such information using electronic data-processing techniques, requires specific rules on the information systems dealing with the storage and processing of customs information and a harmonised interface with economic operators as a component of the system offering a direct and EU harmonised access to trade, in the form of a service integrated in the electronic customs system as for example in the customs decisions system.
- (4) In order to enable data protection concerning the exchange and storage of information, specific provisions are necessary which may contain, where required, rules for the exchange and storage of information with third country authorities, as for example in the registered exporters system.

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<sup>1</sup> OJ L 269, 10.10.2013, p. 1.

<sup>2</sup> OJ L 23, 26.1.2008, p. 21

- (5) In order to give effect to the right of every person to be heard before any decision upon application is taken that would adversely affect that person and taking also into consideration the case law of the Union Court of Justice as well as the fundamental rights which are an integral part of the Union legal order and in particular the right to good administration, it is necessary to specify the procedural rules for taking that decision, including the communication by the customs authorities of the grounds of the decision.
- (6) In order to make the system of applications for decisions relating to customs legislation operative and ensure a smooth and effective decision taking process by the customs authorities, it is desirable that Member States communicate a list of their competent customs authorities to which applications for decisions have to be submitted and other procedural rules for the acceptance of those applications.
- (7) The proper development, maintenance and use of the electronic system relating to binding tariff information is necessary in order to ensure the proper development, maintenance and use of that system the effectiveness of the procedure.
- (8) Common rules are needed for the submission and acceptance of a decision relating to binding information, as well as for taking such decisions in order to ensure equal conditions to the economic operators.
- (9) In order to comply with the obligation that BTI or BOI shall be binding, only in respect of the tariff classification or determination of the origin of goods, on the holder of the decision, as against the customs authorities, only with effect from the date of receipt of the notification of the decision, a reference to the relevant decision relating to binding information shall be included on the customs declaration.
- (10) In order to ensure a maximum of uniformity, transparency and legal certainty, procedural rules are needed for the extended use of decisions relating to binding information and for notifying the customs authorities in the Member States that the taking of decisions relating to binding information is suspended for goods whose correct and uniform tariff classification or determination of origin is not ensured.
- (11) The modalities for the application of the criteria for the status of the authorised economic operators (AEO) including their relevant elements and the administrative procedure should be described in a detailed manner to ensure uniform implementation as regards the different types of the status.
- (12) Uniform and effective application of customs controls require harmonised exchanges of risk information and risk analysis results. For efficiently achieving this application an electronic communication and information system shall be used for risk related communication between customs authorities and between these authorities and the Commission and the storage of the information.
- (13) In order to ensure the uniform management of tariff quotas, general rules, responsibilities of the customs authorities as well as procedural rules on the allocation of quantities under tariff quotas, on returns of unused allocated amounts and on the critical status of tariff quotas should be laid down. It is also necessary to establish procedural rules for the proper functioning of the electronic system relating to the management of tariff quotas.
- (14) Procedural rules are needed to ensure the collection of surveillance data on declarations for release for free circulation or on export declarations representative for the Union, and it is also necessary to establish procedural rules for the proper functioning of the electronic system relating to that surveillance.

- (15) In the context of non-preferential rules of origin, procedural rules are necessary for the provision and verification of the proof of origin where agricultural or other Union legislation provides for this proof of origin in order to benefit from special import arrangements.
- (16) In the context of preferential rules of origin, procedures are needed to facilitate the issue or making out of proofs of origin in the Union, including provisions concerning the exchange of information between economic operators by means of supplier's declarations and the functioning of administrative cooperation between Member States, notably through the issuing of Information Certificates INF 4. Such procedures should take into account and fill-in the gap resulting from the fact that the Union has concluded free-trade agreements that do not always include rules for the replacement of proofs of origin for the purpose of sending products not yet released for free circulation elsewhere within the parties to such agreements. Such procedures should also take into account that the Union may conclude in future free-trade agreements that either do not include comprehensive rules, or include no rule at all, for the certification of origin, and rely for that purpose on the internal legislation of the parties. It is therefore necessary to establish general procedures for the granting of approved exporter's authorisations for the purpose of such agreements. For the same reason, procedures for the registration of exporters outside the framework of the Union's Generalised Scheme of Preferences (GSP) should also be provided for.
- (17) Within the framework of the Union's Generalised Scheme of Preferences (GSP), procedures are needed in order to facilitate the replacement of proofs of origin, be they certificates of origin Form A, invoice declarations or statements on origin. Such rules should facilitate the sending of products not yet released for free circulation elsewhere within the customs territory of the Union or, where applicable, to Norway, Switzerland or Turkey, once that country fulfils certain conditions. Specimens of forms to be used for issuing certificates of origin Form A and movement certificate EUR.1, as well as for allowing exporters to apply to become registered exporters, should also be provided for.
- (18) Uniform conditions for implementation in relation to customs valuation are required, to ensure coherence and uniform implementation of the rules on customs valuation as well as compliance with international rules.
- (19) Pursuant to Article 76 of the Code and in order to ensure a uniform and harmonised application of the provisions, procedural rules need to be adopted specifying how the transaction value, including adjustments and application of conditions, as indicated in Articles 70, 71 and 72 of the Code, is determined and how these Articles are to be precisely applied in specific cases and circumstances.
- (20) For the same reasons, procedural rules need to be adopted specifying how the secondary methods of customs valuation as identified in the Code are to be applied and how the customs value is determined in specific cases and circumstances by the application of such methods.
- (21) Considering that the risk attached to the different customs procedures differs, it is justified to establish different rules for the monitoring of the reference amount (or of the guarantee) by the customs authorities.
- (22) Regarding authorisations for placing goods under a special procedure in accordance with Article 211 of the Code, the provision of a guarantee shall become a mandatory condition. In order to ensure an harmonised approach among Member States for the

monitoring of the reference amount of the guarantee in those cases and to ensure equal treatment amongst all operators and take fully into account the level of trust, experience and knowledge of the operator who obtains such an authorisation, the reference amount needs to be monitored within all Member States by means of audit.

- (23) For cases where repayment or remission has been granted on the basis of Article 119 or 120 of the Code and where the amount involved is equal to or less than EUR 50 000 a simple obligation on the part of the Member States to keep at the disposal of the Commission the list of such cases is sufficient not only to allow checks carried out in the framework of own resources controls to be carried out properly but also to protect the financial interests of the Union.
- (24) To take into account the cases where certain particulars of the entry summary declaration are to be submitted at an early stage in the transport of goods to protect against serious threats and also cases where, in addition to the carrier, other persons submit particulars to improve the effectiveness of risk analysis for security and safety purposes, the entry summary declaration should be subject to more than one submission.
- (25) In order not to interfere with legitimate trade, risk analysis for security and safety purposes should be carried out as a rule either before the loading on the mode of transport or before the arrival of the goods where the entry summary declaration has been provided according to the time-limits.
- (26) Where the movement of goods in temporary storage involves storage located in more than one Member State, the customs authorities concerned should be consulted.
- (27) In order to improve the effective operation of temporary storage detailed provisions should be laid down to provide for the movement of goods from one temporary storage facility into another where each of these facilities are covered by one and the same or by different authorisations as well as for the cases where the holders of these authorisations may be one and the same or different persons. For the sake of effective customs supervision clear rules establishing the responsibilities of the customs authorities competent for the place of the arrival of the goods should be laid down.
- (28) In order to increase facilitation but also monitoring, an electronic information and communication system for the exchange and storage of information on the proofs of Union status shall be introduced.
- (29) The requirement to lodge CN 23 data in electronic form entails adjustments to the declaration to customs of postal consignment benefiting from a duty relief.
- (30) The benefits of simplifications to place goods under a customs procedure should be balanced by the management of the authorisation, including the monitoring of the conditions and criteria to be fulfilled by the authorisation holder and by regular controls as for other economic operators.
- (31) In cases of an entry in the records, the supervision of the customs procedures and the frequency of the customs controls should be defined in an individual control plan, specific to the risks related to the authorisation. In case of presentation waiver, it is necessary that the control plan specifies the modalities of control of this simplification. In case of centralised clearance, the control plan should specify also the sharing tasks between the supervising customs office and the customs office of presentation.
- (32) In order to ensure a proper administration of the granting of authorisation for centralised clearance in case when more than one customs authorities are involved, the

consultation procedure shall be standardised and respected by all consulted Member States. The consultation procedure shall not affect the time limit for taking the decision and must observe the right to be heard.

- (33) A proper framework for timely communication between the supervising customs office and the customs office of presentation should be set up to allow Member States to release the goods in a timely manner and comply also with VAT, excise legislation, national prohibitions and restrictions and statistics requirements.
- (34) Given that in case of an authorisation for special procedures an examination of the economic conditions shall take place at Union level where evidence exists that the essential interests of Union procedures are likely to be adversely affected, it is necessary to establish clear rules for a proper examination.
- (35) Transit simplifications must be adapted to the electronic environment for which the Code was conceived and which responds better to economic operators' needs, while ensuring facilitation of legitimate trade and the effectiveness of customs controls.
- (36) In the interests of ensuring a more efficient functioning and better monitoring of the goods in transit procedures that are currently carried out on paper or are partially computerised, it is desirable that transit procedures are fully computerised for all modes of transport with strictly defined exceptions in case of travellers and for business continuity cases.
- (37) In order to harmonise the types of seals used in the Union and to increase the security of seals based on ISO standards, it is appropriate to introduce new technical requirements for customs seals and special seals affixed by traders.
- (38) It is desirable to improve the enquiry procedure by specifying the procedural rules regarding the time limits for exchange of messages between the persons involved in transit operations.
- (39) In view of the specificities of some modes of transport, it is appropriate to provide additional simplifications for air and maritime transport allowing the use of the data available in the records of the air and maritime carriers to be used as transit declarations while additional simplifications shall be introduced for the electronic data-processing techniques for goods carried by rail in order to respond to changes caused by the market liberalisation and the changes in rail procedural rules.
- (40) In order to reflect the economic reality of international trade provisions should be laid down to govern the movement of goods outside the customs territory of the Union when they are subject both to export and transit procedure, including common transit procedure as well as TIR procedure. In particular, it is necessary to ensure the correct closure of the export procedure and there is only one confirmation for the exit of the goods from the Union customs territory. Therefore the existing provision where export is being discharged when transit procedure begins must be changed and export and transit to be regulated as two separate procedures. That being said, it is important to distinguish the application of the common transit procedure where the office of destination is situated in a common transit country from other cases of transit. In practice the new rules could apply only where goods covered by one export declaration are covered by one transit declaration thus excluding the cases where several export declarations are covered by one transit declaration or where one export declaration is covered by several transit declarations.
- (41) It is appropriate to lay down detailed rules for the presentation of goods, formalities at the office of export and the at the office of exit, in particular those ensuring the

effective and efficient confirmation of the exit as well as the information exchange between the office of export and office of exit.

- (42) Given the existence of similarities between export and re-export, it is appropriate also to extend the application of certain of these rules to goods that are re-exported.
- (43) The general rules for the implementation of Regulation (EU) No 952/2013 are closely interlinked, they cannot be separated due to the interrelatedness of their subject matter while they contain horizontal rules that apply across several customs procedures, it is appropriate to group them together in a single regulation in order to ensure legal coherence and correct implementation of the Code and Union customs legislation.
- (44) Commission implementing powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council of 16 February 2011 laying down the rules and general principles concerning mechanisms for control by Member States of the Commission's exercise of implementing powers<sup>3</sup>.
- (45) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

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<sup>3</sup> OJ L 55, 28.2.2011, p.13.

# TITLE I

# GENERAL PROVISIONS

## CHAPTER 1

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

#### *Article IA-I-1-01*

##### ***Definitions***

1. For the purposes of this Regulation, Article DA-I-1-01 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 natural person takes with him into and out of the aircraft cabin;
2.	'customs office of presentation' means the customs office competent for the place where the goods are presented;
3.	'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;
4.	'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 natural person during the flight nor, where relevant, during any stopovers of the kind referred to in Articles IA-I-2-34, IA-I-2-35 and IA-I-2-38;
5.	'identical goods' means, in the context of customs valuation, 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;
6.	'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;
7.	'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;
8.	'marketing activities' means, in the context of customs 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;
9.	'pleasure craft' means a recreational craft as defined in Directive 94/25/CE of the European Parliament and of the Council of 16 June 1994 on the approximation of the laws, regulations and administrative provisions of the Member States relating to recreational craft;

10.	'secondary processed products' means processed products which are a necessary by-product of the processing operation other than the main processed products specified in the authorisation for inward processing;
11.	<p>'single means of transport' means, on condition that the goods carried are to be dispatched together:</p> <ul style="list-style-type: none"> <li>(a) a road vehicle accompanied by its trailer(s) or semi-trailer(s);</li> <li>(b) a set of coupled railway carriages or wagons;</li> <li>(c) boats constituting a single chain;</li> <li>(d) containers loaded on means of transport referred to in points (a) to (c);</li> </ul>
12.	'tourist or business aircraft' means private aircraft intended for journeys whose itinerary depends on the wishes of the user;
13.	'public customs warehouse type III' means a customs warehouse which is operated by the customs authorities.
14.	'fixed transport installation' means technical means (e.g. pipelines and electric power lines) used for continuous transport of goods such as electricity, gas and oil;
15.	<p>'customs office of transit' means either of the following:</p> <ul style="list-style-type: none"> <li>(a) the customs office competent for the point of exit from the customs territory of the Union when the goods are leaving that territory in the course of a transit operation via a frontier with a territory outside the customs territory of the Union other than a common transit country,</li> <li>(b) the customs office competent for the point of entry into the customs territory of the Union when the goods have crossed a territory outside the customs territory of the Union in the course of a transit operation;</li> </ul>
16.	'similar goods', in the context of customs valuation, means goods produced in the same country, which, although not alike in all respects, have like characteristics and like component materials which enable them to perform the same functions and to be commercially interchangeable; the quality of the goods, their reputation and the existence of a trademark are among the factors to be considered in determining whether goods are similar.

## 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*

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

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(2)	Article 8(1)(a)		Annex A-IA Annex B-IA	IA

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 relating to binding information;
  - Applications and authorisations;
  - Applications and decisions 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-IA which includes:
  - Customs declarations (standard and simplified);
  - Exit and entry summary declarations;
  - Re-export declaration;
  - Temporary storage declaration;
  - Notifications;

- Proof of customs status;

*Article IA-I-2-03*

***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 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*

##### *Competent customs authority*

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 9	Article 11	Article 4k, 4n	-	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-2-06*

##### *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 12-01-IA (ex Annex 38d)	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 EORI, including amendment and 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.
2. Format and codes of the data stored in the electronic system are defined in Annex 12-01-IA.

*Article IA-I-2-06a*

***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 do 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*

***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 from the date on which he receives that communication or is deemed to have received it;
  - (c) include a reference to the right of the person concerned to have access to the documents and information referred to in (a) 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*

***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 application, 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 application 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, re-export 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.

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.

**SUBSECTION 2**

**DECISIONS TAKEN UPON APPLICATION**

**I – GENERAL PROVISIONS**

***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*****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.

***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 any communication notified to the applicant in relation to whether the application has been accepted or not, that application shall be deemed to be accepted. The date of the acceptance shall be the date of lodgement of the application or, in those cases where additional information has been provided by the applicant following a request of the customs authorities as referred to in paragraph 2, the date when the last piece of information has been provided.

### III – TAKING OF A DECISION

#### *Article IA-I-2-12*

##### *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*

##### *Storage 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(5)	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*

##### *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 does 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 and in the monitoring phase of a decision.

#### *Article IA-I-2-14*

#### ***Authentication***

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

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

#### *Article IA-I-2-16*

#### ***Revocation of a decision***

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

A decision suspended in accordance with Article DA-I-2-13(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), 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*

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

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

1. When, by application of Article DA-I-2-20(1), 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 and information accompanying or supporting the application in a language acceptable to them, or require a partial or total translation of these documents or of this information 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 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-2-18a*

***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	Annex 12-02-IA	IA

When, in accordance with Article 6(3)(a) of the Code, the decision-taking customs authorities 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 12-02. 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-IA.

*Article IA-I-2-19*

***Usage of BTI decisions***

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

1. The holder of a valid BTI decision, when fulfilling customs formalities or having them fulfilled, shall inform the customs authorities that the goods being subject to such formalities are covered by that decision.  
  
This information shall be indicated on the customs declaration, and shall include the BTI decision reference 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 or risk-based checks, before or after the release of the goods, or upon a combination of both types of these checks.
3. Where, in the case of a simplified declaration referred to in Article 166 of the Code or of an entry in the declarant's records referred to in 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.
4. Where in the case of an entry in the declarant's records, the obligation to lodge a supplementary declaration is waived in accordance with Article 167(2)(b) of the Code, the controls referred to in paragraph 2 shall be ensured through appropriate audits, whereby the data referred to in Article IA-II-1-04(4) shall also be taken into account.

Article IA-I-2-20

***Electronic system relating to BTI***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 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 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 paragraphs 2 to 4 of Article IA-I-2-19;
  - (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.
3. 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-2-22

***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. Article DA-I-2-20a shall apply.

2. The correct and uniform classification or determination of origin shall be subject to consultation at Union level at the earliest opportunity and at the latest within 120 days of the Commission notification referred to in paragraph 1.
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 customs authorities 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*

***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 customs authorities which decide to grant a period of extended use in accordance with Article 34(9) third subparagraph of the Code, shall specify the new end date of extended use of the decision concerned.
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 in accordance with Article 34(9) third subparagraph of the Code, shall specify 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) the Commission shall inform the Member States once these quantities have been reached.

## SECTION 4

### AUTHORISED ECONOMIC OPERATOR

#### *Article IA-I-2-24*

##### *Compliance*

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

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

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
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's accounting system or, at least allow the cross check of information with the accounting system and in such a way enabling all relevant information to be made available. 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, where required by law or depending on the form in which the records are kept, 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 preventing and 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*

#### ***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, based on the records and information available for the last three years preceding the submission of the application sufficient financial standing to meet his obligations and fulfil his commitments with due regard to the characteristics of the type and volume of the business activity, 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*

***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 shall be deemed to be met if any of the following conditions are fulfilled by the applicant or his employee(s) responsible for customs matters or, where applicable, the contracted person(s) responsible for customs matters:
  - (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 concerning customs matters adopted by a European Standardisation body as certified by an accredited certification body which may take into consideration any existing Code of Conduct or Quality Charterquality Chapter and endorsed by the applicant's professional or trade association at European level 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 to be met if the contracted person is already an AEOC or AEOF.

*Article IA-I-2-28*

***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 the following:
- (a) buildings to be used in connection with the operations to be covered by the AEO authorisation 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 or the criteria shall be deemed to be met to the extent where it is established 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>4</sup>, and fulfils the requirements laid down in Commission Regulation (EU) No 185/2010<sup>5</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*

#### ***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. In line with Article IA—I-2-12 the 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 of the criteria referred to in Article 39 (c) and (d) may also include on the spot verification. The examination as well as its results shall be documented by that customs authority.

Where, in the case of a large number of premises, the period for taking the decision would not allow for examination of all of the relevant premises, but the customs authority has no doubt that the applicant maintains corporate security standards and/or apply corporate common standards and procedures for managing its records 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.

<sup>4</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>5</sup> Commission Regulation (EU) No 185/2010 of 4 March 2010 laying down detailed measures for the implementation of the common basic standards on aviation security (OJ L 55, 5.3.2010, p.1)

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 authorisations, including 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) any reassessments of AEOS authorisations, including AEOF 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*

*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 shall be mandatory in the following cases:
  - (a) in cases of Article DA-I-2-09a(1) or Article DA-I-2-29;
  - (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 has other 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, 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 third subparagraph of Article 22(1) of the Code, DA-I-2-09a or DA-I-2-29, within 30 days starting from the date of the communication of the application provided for in Article IA-I-2-29a.

#### *Article IA-I-2-31*

##### ***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 affect any existing favourable decisions granted to the same person in accordance with the customs legislation, unless the granting of those favourable decisions is based on the fulfilment of any of the AEO criteria that have been proven not to be met during the examination of the AEO application.

#### *Article IA-I-2-32*

##### ***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 shall apply due to the non-fulfilment of the conditions laid down in:
  - (a) Article 39(d) of the Code, the AEOC shall be revoked and AEOS remains valid.
  - (b) Article 39(e) of the Code, the AEOS shall be revoked and AEOC remains valid.

*Article IA-I-2-33*

***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 AEOS authorisation, including 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 therefore;
  - (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 authorisation, including AEOF 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.

## 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*

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
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 customs authorities and between customs authorities 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.

## SUBSECTION 2

### CABIN AND HOLD BAGGAGE TRANSPORTED BY AIR

#### *Article IA-I-2-34*

##### ***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 on 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 Union status of the goods contained therein.

2. Any controls and formalities on 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*

##### ***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 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

***Inbound transfer flights***

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

- 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 and 3 shall apply.
- Any controls and any formalities applicable to hold baggage shall be carried out at the airport of arrival of the intra-Union flight, provided that airport is an international Union airport.  
  
Additional 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.
- 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

***Outbound transfer flights***

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

- 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.
- 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.
- 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

***Transfer to or from 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

***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

***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 50(1)	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*

***Specific EU baggage tags***

<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(1)	Article 196	Annex 12-03-IA	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-IA.

*Article IA-I-2-42*

***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(1)	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*

***Pleasure craft***

<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.

***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*

##### *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 rate set by the European Central Bank on the first working day of October, with effect from 1 January of the following year.

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

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

## TITLE II

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

## CHAPTER 1

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

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

##### *Article IA-II-1-01*

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

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

1. Save as otherwise provided, where tariff quotas are opened by a Union legislation, those tariff quotas shall be managed in accordance with the chronological order of dates of acceptance of customs declarations for release for free circulation.
2. Where a customs declaration for release for free circulation incorporating a valid request by the declarant to benefit from a tariff quota is accepted, the Member State concerned shall draw from the tariff quota, through the Commission, a quantity corresponding to its needs.
3. Member States shall not present any request for drawing from a tariff quota until the conditions on required supporting documents laid down in Articles 163 and 167(1) of the Code are satisfied.
4. Subject to paragraph 8, allocations on a tariff quota shall be granted by the Commission on the basis of the date of acceptance of the relevant customs declaration for release for free circulation, and to the extent that the balance of the relevant tariff quota so permits. Priority shall be established in accordance with the chronological order of these dates.
5. The Member States shall communicate electronically to the Commission all valid requests for drawing without delay. Those communications shall include the date referred to in paragraph 4, and the exact quantity applied for on the relevant customs declaration.
6. For the purposes of management of tariff quotas, the Commission shall fix order numbers where none are provided by the Union legislation opening the tariff quota.

7. If the quantities requested for drawing from a tariff quota are greater than the balance available, allocation shall be made on a pro rata basis with respect to the requested quantities.
8. For the purposes of this Article, acceptance of a declaration by the customs authorities on 1, 2 or 3 January shall be regarded as acceptance on 3 January. However, if one of those days falls on a Saturday or a Sunday, such acceptance shall be regarded as having taken place on 4 January.
9. Where a new tariff quota is opened, drawings shall not be granted by the Commission before the 11th working day following the date of publication of the Union legislation which created that tariff quota. Subject to Article IA-II-1-02(2), the first allocation on a new tariff quota shall take into account all unanswered requests which relate to customs declarations for release for free circulation accepted since the first day of the validity period of the tariff quota and which have been communicated to the Commission. Priority shall be established in accordance with the chronological order of the dates of acceptance of the customs declarations.
10. Member States shall immediately return to the Commission the quantities drawn which they do not use. However, where an erroneous drawing representing a customs debt of less than EUR 10 is discovered after the first month following the end of the period of validity of the tariff quota concerned, Member States do not need to make a return.
11. If the customs authorities invalidate a customs declaration for release for free circulation in respect of goods which are the subject of a request for benefit from a tariff quota, the complete request shall be cancelled in respect of those goods. The Member States concerned shall immediately return to the Commission any quantity drawn, in respect of those goods, from the tariff quota.
12. All details of drawings requested by individual Member States shall be treated by the Commission and other Member States as confidential, as provided for in Article 12(1) of the Code.

*Article IA-II-1-02*

***Allocation of tariff quotas***

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

1. The Commission shall make an allocation each working day, except:
  - (a) days which are holidays for the Union institutions in Brussels;
  - (b) in exceptional circumstances, any other day, provided that the competent authorities of the Member States have been informed in advance.
2. Subject to Article IA-II-1-01(8), any allocation shall take into account all unanswered requests which relate to customs declarations for release for free circulation accepted up to and including the second previous working day, and which have been communicated to the Commission.

*Article IA-II-1-03*

***Critical status of tariff quotas***

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

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

*Article IA-II-1-03a*

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

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

1. With reference to Article 16(1) of the Code, an electronic information and communication system as defined by the Commission and Member States in agreement with each other, shall be used for:
  - (a) the exchange between the customs authorities and the Commission and the storage of information pertaining to tariff quota drawing and return requests and to the status of tariff quotas,
  - (b) the management by the Commission of the drawing and return requests,
  - (c) the exchange between the Commission and the customs authorities and the storage of information relating to the allocation results,
  - (d) any further event or act which may subsequently affect the original drawings or returns on tariff quotas or their allocation.

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

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

### *Article IA-II-1-04*

#### ***General rules on surveillance of the release for free circulation or the export of goods***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 56(5)	Article 58(1)	Article 308d	-	IA

1. The Commission informs the Member States on goods subject to surveillance at release for free circulation or at export. The Commission shall provide this information in due time before the start date of any new surveillance requirement.
- Where the release for free circulation or the export of goods is subject to surveillance, the Member States shall provide to the Commission at least once every week data on customs declarations for release for free circulation or on export declarations. Member States shall provide the data to the Commission without delay when the goods are released in accordance with Article 194(1) of the Code.
- The Member States shall cooperate with the Commission to determine which data are required from customs declarations for release for free circulation or from export customs declarations. The list of data elements required for the purpose of surveillance is defined in Annex 21-01.
- The data provided by individual Member States shall be treated as confidential.
2. Aggregate data for each Member State as provided under paragraph 1 shall be available for authorised users in all Member States.
- The Member States shall cooperate with the Commission to set up the practical rules on authorised access to the aggregate data.
3. Where goods are placed under a customs procedure on the basis of a simplified declaration referred to in Article 166 of the Code or by entry in the declarant's records referred to in Article 182 of the Code and the data referred to in the third subparagraph of paragraph 1 were not available at the time when the goods were released in accordance with Article 194(1) of the Code, the Member States shall without delay provide to the Commission the data available at the date of lodgement of the supplementary declarations.
4. Where a customs declaration is lodged in the form of an entry in the declarant's records and the obligation to lodge a supplementary declaration is waived, the customs authorities shall receive at least once every month the data mentioned in the third subparagraph of paragraph 1 of this Article or collect that information from the system of the declarant. This obligation also applies for consignments declared by an AEO.

The customs authorities of the Member States shall introduce that information to the electronic system referred to in Article IA-II-1-04a without delay.

*Article IA-II-1-04a*

***Electronic system related to surveillance of the release for free circulation or the export of goods***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 16(1), 56(5)	Article 58(1)	-	-	IA

1. With reference to Article 16(1) of the Code, an electronic information and communication system as defined by the Commission and Member States in agreement with each other, shall be used for the transmission and storage of information related to surveillance data on the release for free circulation or the export of goods, as well as of any further information which may subsequently affect the original sent and stored surveillance data.
2. The information shall be made available through the system referred to in paragraph 1 by the customs authority of the Member State that has collected the surveillance data from the customs declarations for release for free circulation or from the export customs declarations.
3. In the situation described in Article IA-II-1-04(4), the customs authorities of the Member States shall make available through the system referred to in paragraph 1 the information that they have collected from the data sent by the declarants.

## CHAPTER 2

### *Origin of goods*

#### SECTION 1

#### PROOF OF NON-PREFERENTIAL ORIGIN

##### *Article IA-II-2-01*

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

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 61(2)	Article 63	Articles 55-62	Annex 22-14-IA	IA

1. A certificate of origin relating to products having their origin in a third country for which special non-preferential import arrangements are established, in so far as these arrangements refer to this Article, shall be made out on a form conforming to the technical specifications and specimen in Annex 22-14-IA.
2. Certificates of origin shall be issued by the competent governmental authorities of the third country concerned, hereinafter referred to as the issuing authorities, if the products to which the certificate relates can be regarded as having their origin in that country in accordance with Article 60 of the Code.
3. Certificates of origin shall be issued when the products to which they relate are exported, and the issuing authority shall keep a copy of each certificate of origin issued.
4. Exceptionally, the certificates of origin referred to above may be issued after the export of the products to which they relate, where the failure to issue them at the time of such export was a result of involuntary error or omission or special circumstances.

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

##### *Article IA-II-2-02*

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

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

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

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

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

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

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

#### *Article IA-II-2-03*

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

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

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

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

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

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

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

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

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

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

## SECTION 2

### PREFERENTIAL ORIGIN

#### SUBSECTION 1

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

##### *Article IA-II-2-04*

##### *Scope*

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

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

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

##### *Article IA-II-2-05*

##### *Supplier's declarations and their use*

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

1. Where an exporter or trader has no direct access to all appropriate records and documents concerning the originating status of products with regard to the provisions governing preferential trade between the Union and certain countries the supplier may provide at the exporter's or trader's request information allowing that status to be established. The supplier shall provide the exporter or the trader with the requested information by means of a supplier's declaration. A separate supplier's declaration shall be established for each consignment of goods, except in the cases provided for in Article IA-II-2-06.

2. The supplier shall include the declaration on the commercial invoice relating to that consignment or on a delivery note or any other commercial document which describes the goods concerned in sufficient detail to enable them to be identified.
3. The supplier may provide the declaration at any time, even after the goods have been delivered.

*Article IA-II-2-06*

***Long-term supplier's declaration***

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

1. Where a supplier regularly supplies a particular exporter or trader with goods whose originating status with regard to the provisions governing preferential trade between the Union and certain countries is expected to remain constant for a considerable period of time, he may provide a single declaration to cover subsequent consignments of those goods, hereinafter referred to as 'a long-term supplier's declaration'. A long-term supplier's declaration may be given a validity period of up to two years from the date on which it is made out.
2. A long-term supplier's declaration may be made out for goods delivered before its making out. Such a retroactive long-term supplier's declaration may be given a validity period of up to one year from the date on which it is made out, ending on the date of making out.
3. The supplier shall inform the exporter or trader concerned immediately when the long-term supplier's declaration is no longer valid in relation to the goods supplied.

*Article IA-II-2-07*

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

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(1)	Article 66(a)	Regulation 1207/2001	Annex 22-15-IA, Annex 22-16-IA, Annex 22-17-IA Annex 22-18-IA	IA

1. For products having obtained preferential originating status, the supplier's declarations shall be made out as prescribed in Annex 22-15-IA or, for long-term suppliers' declarations, as prescribed in Annex 22-16-IA.

2. For products which have undergone working or processing in the Union without having obtained preferential originating status, the supplier's declarations shall be made out as prescribed in Annex 22-17-IA or, for long-term supplier's declarations, as prescribed in Annex 22-18-IA.
3. The supplier's declaration shall bear the original signature of the supplier in manuscript and may be made out on a pre-printed form. However, where the invoice and supplier's declaration are drawn up by computer, the declaration need not be signed in manuscript provided that the supplier gives the client a written undertaking accepting complete responsibility for every supplier's declaration which identifies him as if it had been signed in manuscript by him.

*Article IA-II-2-08*

***Issuing of Information Certificates INF 4***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64(1)	Article 66(a)	Regulation 1207/2001	Annex 22-02-IA	IA

1. To verify the accuracy or authenticity of a supplier's declaration, the customs authorities may request the exporter or trader to obtain from the supplier an Information Certificate INF 4.
2. The Information Certificate INF 4 shall be issued by the customs authorities of the Member State in which the supplier's declaration has been issued. The said authorities shall have the right to call for any evidence and to carry out any inspection of the supplier's accounts or any other check that they consider necessary.
3. The customs authorities shall issue the Information Certificate INF 4 within 90 days of receipt of the application submitted to them by the supplier, indicating whether or not the supplier's declaration was correct.
4. The completed Information Certificate INF 4 shall be given to the supplier to forward to the exporter or trader concerned for transmission to the relevant customs authority.
5. A customs authority to which an application for the issue of an information certificate INF 4 has been made shall keep the application form for at least three years or a longer period of time if necessary in order to ensure compliance with the provisions of the preferential arrangement concerned.
6. An application for the Information Certificate INF 4 as referred to in article DA-II-2-07(1) shall correspond to the specimen in Annex 22-02-IA.
7. Information Certificate INF 4 as referred to in article DA-II-2-07(2) shall correspond to the specimen in Annex 22-02-IA.

*Article IA-II-2-09*

***Administrative cooperation between the Member States***

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

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

*Article IA-II-2-10*

***Checking supplier's declarations***

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

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

*Article IA-II-2-11*

***Approved exporter authorisation***

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

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

Where the applicable preferential arrangement does not specify the value threshold up to which an exporter who is not an approved exporter may make out an invoice declaration or an origin declaration, the value threshold shall be EUR 6 000 for each consignment.

#### *Article IA-II-2-11a*

#### ***Registration of exporters within the framework of the Union's generalised system of preferences (GSP)***

To become a registered exporter as referred to in article DA-II-2-36, the application shall correspond to the specimen in Annex 22-06-IA.

#### *Article IA-II-2-11b*

#### ***Issuance of certificates of origin Form A***

Certificates of origin Form A as referred to in articles DA-II-2-52, DA-II-2-53 and DA-II-2-54a shall be issued in accordance with the specimen set out in Annex 22-08-IA.

#### *Article IA-II-2-11c*

#### ***Issuance of movement certificate EUR.1***

Movement certificate EUR.1 as referred to in articles DA-II-2-63, DA-II-2-80 and DA-II-2-81 shall be issued in accordance with the specimen set out in Annex 22-10-IA.

*Article IA-II-2-12*

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

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

1. Exporters may request to be registered for the purpose of making out statements on origin for goods they export to any country with which the Union has a preferential arrangement in force providing that proofs of origin take the form of statements on origin made out by registered exporters.
2. For the purpose of this Article, Articles IA-I-2-09, DA-I-2-08(1)(e), DA-I-2-13, DA-I-2-14, DA-I-2-15 and IA-I-2-16 shall not apply.
3. For the purpose of this Article, Titles V, VI and VII of Subsection 2 ('Preferential Origin') of Delegated Act XXX concerning the registration of exporters and the making out, use and subsequent verification of statements on origin shall apply *mutatis mutandis*.
4. Where the preferential arrangements concerned provide that all exporters, exporting goods either from or to the Union, should be registered on a common database, the Commission shall introduce the corresponding records received from the partner country(ies) concerned into a dedicated section of the Union's registered exporters database.
5. The Commission shall provide the partner countries concerned with the addresses of the Member States customs authorities responsible for the control of the statements on origin made out by registered exporters.
6. Where the applicable preferential arrangement does not specify the form that statements on origin shall take, the statements on origin shall be drawn up in accordance with the form set out in Annex 22-07-DA.  
  
Where the applicable preferential arrangement does not specify the value threshold up to which an exporter who is not a registered exporter may make out a statement on origin, the value threshold shall be EUR 6 000 for each consignment.
7. Pending the establishment of the registered exporter system, holders of the status of 'Approved exporter' in the Union shall be entitled to act as registered exporters. For that purpose and pending their registration, they may use their approved exporter authorisation number as a registered exporter number. The use of this possibility by approved exporters shall be construed as acceptance by them of all rights and obligations pertaining to the status of registered exporter.

*Article IA-II-2-13*

***Replacement of certificates of origin Form A or invoice declarations within the framework of the Union's generalised system of preferences (GSP)***

<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 64(3)	Article 66	Article 97p	-	IA

1. Where originating products are placed under the control of a customs office of a Member State, it shall be possible to replace the initial proof of origin by one or more certificates of origin Form A for the purpose of sending all or some of these products elsewhere within the Union or, where applicable, to Norway, Switzerland or Turkey.
2. Replacement certificates of origin Form A shall be issued by the customs office under whose control the products are placed. The replacement certificate shall be issued on the basis of a written request by the re-exporter.
3. The top right-hand box of the replacement certificate shall indicate the name of the intermediary country where it is issued. Box 4 shall contain the words 'Replacement certificate' or 'Certificat de remplacement', as well as the date of issue of the initial proof of origin and its serial number. The name of the re-exporter shall be given in box 1. The name of the final consignee may be given in box 2. All particulars of the re-exported products appearing on the initial proof of origin shall be transferred to boxes 3 to 9 and references to the re-exporter's invoice may be given in box 10.
4. The customs authorities which issue the replacement certificate shall endorse box 11. The responsibility of the authorities shall be confined to the issue of the replacement certificate. The particulars in box 12 concerning the country of origin shall be taken from the initial proof of origin. This box shall be signed by the re-exporter. A re-exporter who signs this box in good faith shall not be responsible for the accuracy of the particulars entered on the initial proof of origin.
5. The customs office which is requested to issue the replacement certificate shall note on the initial proof of origin or on an attachment to it the weights, numbers, nature of the products forwarded and their country of destination and indicate thereon the serial numbers of the corresponding replacement certificate or certificates. It shall keep the initial proof of origin for at least three years. A photocopy of the initial proof of origin may be annexed to the replacement certificate.
6. In the case of products which benefit from the tariff preferences under a derogation granted in accordance with Article 64 (6) of the Code, the procedure laid down in this Article shall apply only when such products are intended for the Union.

*Article IA-II-2-14*

***Replacement of statements on origin within the framework  
of the Union's generalised system of preferences (GSP)***

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 64(3)	Article 66	Article 97d	-	IA

1. Where products have not yet been released for free circulation, a statement on origin may be replaced by one or more replacement statements on origin, made out by the re-consignor of the goods, for the purpose of sending all or some of the products elsewhere within the customs territory of the Union or, where applicable, to Norway, Switzerland or Turkey, once that country fulfils certain conditions.

Replacement statements on origin may only be made out if the initial statement on origin was made out in accordance with Articles DA-II-2-39, DA-II-2-39a and DA-II-2-40 and Annex 22-07-DA.

2. In order to send products elsewhere within the territory of the Union, re-consignors shall be registered for the purpose of making out replacement statements on origin where the total value of originating products of the initial consignment to be split exceeds EUR 6 000.

However, re-consignors who are not registered may make out replacement statements on origin where the total value of originating products of the initial consignment to be split exceeds EUR 6 000 if they attach a copy of the initial statement on origin made out in the beneficiary country.

3. Only re-consignors registered in the REX system may make out replacement statements on origin as regards originating products to be sent to Norway, Switzerland or Turkey, once that country fulfils certain conditions. This applies irrespective of the value of originating products contained in the initial consignment and regardless of whether the country of origin is listed in Annex II to Regulation (EU) No 978/2012.
4. A replacement statement on origin shall be valid for twelve months from the date of making out the initial statement on origin.
5. Where a statement on origin is replaced, the re-consignor shall indicate the following on the initial statement on origin:
  - (a) the particulars of the replacement statement(s) on origin;
  - (b) the names and address of the re-consignor;
  - (c) the consignee or consignees in the Union or, where applicable, in Norway, Switzerland or Turkey, once that country fulfils certain conditions.

The initial statement on origin shall be marked with the word "Replaced", "Remplacée" or "Sustituida".

6. The re-consignor shall indicate the following on the replacement statement on origin:
  - (a) all particulars of the re-consigned products;
  - (b) the date on which the initial statement on origin was made out;
  - (c) the information specified in Annex 22-07-DA;
  - (d) the name and address of the re-consignor of the products in the Union and, where applicable, his number of registered exporter;
  - (e) the name and address of the consignee in the Union or, where applicable, in Norway, Switzerland or Turkey, once that country fulfils certain conditions;
  - (f) the date and place of the replacement.

The replacement statement on origin shall be marked 'Replacement statement', 'Attestation de remplacement' or 'Comunicación de sustitución'.

7. Paragraphs 1 to 7 shall apply to statements replacing replacement statements on origin.
8. Articles DA-II-2-48 and DA-II-2-79 shall apply mutatis mutandis to replacement statements on origin.

9. Where products benefit from tariff preferences under a derogation granted in accordance with the provisions of Article 64(6) of the Code the replacement provided for in this Article may only be made when such products are intended for the Union.

*Article IA-II-2-15*

***Replacement of proofs of preferential origin issued or made out outside the framework of the Union's generalised system of preferences (GSP)***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 64	Article 66	- none - Article 115	-	IA

1. Where originating products covered by a proof of preferential origin issued or made out previously for the purpose of allowing benefit from measures referred to in Article 56(2) (d), or (e) other than the Union's GSP, of the Code are placed under the control of a customs office in the Union and have not yet been released for free circulation, it shall be possible to replace the initial proof of origin by one or more replacement proofs for the purpose of sending all or some of these products elsewhere within the Union.
2. Where the provisions of the relevant preferential arrangement adopted or agreement concluded by the Union provide that the proofs shall be movement certificates EUR.1 or other governmental certificates of origin, origin declarations or invoice declarations, the replacement proofs of origin shall be:
  - (a) a replacement origin declaration or invoice declaration:
    - (i) made out by an approved exporter acting as re-consignor of the goods;
    - (ii) made out by any exporter acting as re-consignor of the goods either where the total value of originating products in the initial consignment to be split does not exceed the value threshold above which the exporter must be an approved exporter or, where it exceeds that threshold, if the re-consignor attaches a copy of the initial proof of origin to the replacement origin declaration(s) or invoice declaration(s).
  - (b) a movement certificate EUR.1 issued by the customs office under whose control the goods are placed, where the re-consignor is neither an approved exporter nor able to accept that a copy of the initial proof of origin be attached to the replacement proof and the total value of originating products in the initial consignment exceeds the value threshold above which the exporter must be an approved exporter.

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

The customs office which is requested to issue the replacement certificate shall note on the initial proof of origin or on an attachment to it the weights, numbers, nature of the products forwarded and their country of destination and indicate thereon the serial numbers of the corresponding replacement certificate or certificates. It shall keep the initial proof of origin for at least three years. A photocopy of the initial proof of origin may be annexed to the replacement certificate.

3. Where the provisions of the relevant preferential arrangement or agreement concluded by the Union provide that the proofs shall be statements on origin, the replacement statements on origin shall be made out by the holder of the goods who acts as re-consignor.

For being entitled to make out replacement statements on origin:

- (a) where the total value of originating products of the initial consignment to be split does not exceed the value threshold above which the exporter must be a registered exporter, the re-consignor need not be a registered exporter itself;
- (b) where the total value of originating products of the initial consignment to be split exceeds the value threshold above which the exporter must be a registered exporter, the re-consignor:
  - shall be itself a registered exporter in the EU;
  - or
  - shall attach a copy of the initial statement on origin to the replacement statement on origin.

## CHAPTER 3

### *Value of goods for customs purposes*

#### *Article IA-II-3-01*

#### *General provisions*

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 70(3)(d)	Article 76(b)	Article -143, Annex 23	-	IA

1. For the purposes of Title II, Chapter 3 of the Code and of this Chapter, persons shall be deemed to be related only if:
  - (a) they are officers or directors of one another's businesses;
  - (b) they are legally recognised partners in business;
  - (c) they are employer and employee;
  - (d) any person directly or indirectly owns, controls or holds 5% or more of the outstanding voting stock or shares of both of them;
  - (e) one of them directly or indirectly controls the other;

- (f) both of them are directly or indirectly controlled by a third person;
  - (g) together they directly or indirectly control a third person; or
  - (h) they are members of the same family.
2. Persons who are associated in business with one another in that one is the sole agent, sole distributor or sole concessionaire, however described, of the other shall be deemed to be related only if they fall within the criteria referred to in paragraph 1.
  3. For the purposes of paragraph (e), one person is deemed to control another when the former is legally or operationally in a position to exercise restraint or direction over the latter.

*Article IA-II-3-02*

***Transaction value***

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

1. For the purposes of Article 70(1) of the Code, the transaction value of the goods shall be determined at the time of acceptance of the customs declaration on the basis of the sale occurring immediately before the goods are brought into the customs territory of the Union.
2. Where goods have not been sold for export to the customs territory of the Union before having been brought into that customs territory, the transaction value shall be determined on the basis of their sale at the moment the goods are in temporary storage or placed under a special procedure other than internal transit, end-use or outward processing.

*Article IA-II-3-02a*

***Temporary alternative rule on transaction value***

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

1. For the purposes of Article 70(1) of the Code, the transaction value of the goods may be determined on the basis of a sale occurring before the sale referred to in Article IA –II-3-02 (1), where the declarant is bound by a contract concluded prior to the entry into force of this Regulation and referring to that sale to determine the price paid or payable, and can prove it to the satisfaction of the customs authorities.
2. This Article shall apply until 31 December 2017.

Article IA-II-3-03

***Price actually paid or payable***

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

1. The price actually paid or payable within the meaning of Article 70(1) and (2) of the Code shall include all payments, actually made or to be made as a condition of sale of the imported goods by the buyer to any of the following:
  - (a) the seller;
  - (b) a person for the benefit of the seller
  - (c) a person related to the seller, or
  - (d) a third party to satisfy an obligation of the seller.Such payment need not necessarily take the form of a transfer of money. Payment may be made by way of letters of credit or negotiable instruments and may be made directly or indirectly.
2. Activities, including marketing activities, undertaken by the buyer or an undertaking related to the buyer on his or its own account, other than those for which an adjustment is provided in Article 71 of the Code, are not considered to be an indirect payment to the seller.
3. When determining the customs value, the costs of the activities referred to in paragraph 2 shall not be added to the price actually paid or payable, even if they fulfil either of the following conditions:
  - (a) they might be regarded as of benefit to the seller, or
  - (b) they are undertaken by agreement with the seller.

Article IA-II-3-04

***Discounts***

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

1. For the purposes of determining the customs value under Article 70(1) of the Code discounts shall be accepted if, at the time of acceptance of the customs declaration, the sales contract provides for their application and their amount.
2. Discounts for early payment shall be accepted in regard to goods for which the price has not actually been paid at the time of acceptance of the customs declaration. The price payable for settlement at the said time shall be taken as the basis for the customs value.

3. Discounts which are either demonstrably taken up under the contract or which are indicated in the invoice are to be accepted at the time of acceptance of the customs declaration.
4. Discounts arising from amendments to the contract subsequent to the time of acceptance of the customs declaration are not to be accepted.

*Article IA-II-3-05*

***Apportionment***

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

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

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

*Article IA-II-3-06*

***Warranty***

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

1. An adjustment made by the seller, to the benefit of the buyer, of the price actually paid or payable for the goods may be taken into consideration for the determination of the customs value in accordance with Article 70(1) of the Code, if it is demonstrated to the satisfaction of the customs authorities that:
  - (a) the goods were defective at the time of acceptance of the customs declaration for release for free circulation;
  - (b) the seller made the adjustment in performance of a warranty arising from either of the following:
  - (c) a contractual obligation, concluded before the acceptance of the customs declaration, or
  - (d) a statutory obligation applicable to the goods sold for export to the customs territory of the Union;
  - (e) the defective nature of the goods has not already been taken into account in the relevant sales contract.

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

*Article IA-II-3-07*

***Valuation of conditions and considerations***

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

1. Where, in applying point (b) of Article 70(3) of the Code, it is established that the sale or price of imported goods is subject to a condition or consideration the value of which can be determined with respect to the goods being valued, such value shall be regarded as an indirect payment by the buyer to the seller and part of the price actually paid or payable.
2. Conditions and considerations within the meaning of paragraph 1 may not relate to either of the following:
  - (a) an activity to which Article IA-II-3-03(2) applies, or
  - (b) an element of the customs value under Article 71 of the Code.

*Article IA-II-3-08*

***Related Party transactions***

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

1. In determining whether the transaction value is acceptable for the purposes of point (d) of Article 70(3) of the Code, the fact that the buyer and the seller are related shall not in itself be sufficient grounds for regarding the transaction value as unacceptable. Where necessary, the circumstances surrounding the sale may be examined and the transaction value shall be accepted provided that the relationship did not influence the price.
2. Where the customs authorities are unable to accept the transaction value without further inquiry, they should give the declarant an opportunity to supply such further detailed information as may be necessary to enable it to examine the circumstances surrounding the sale. In this context, the customs authorities should be prepared to examine relevant aspects of the transaction, including the way in which the buyer and seller organise their commercial relations and the way in which the price in question was arrived at, in order to determine whether the relationship influenced the price.

3. In a sale between related persons, the transaction value shall be accepted and the goods valued in accordance with Article 70(1) of the Code wherever the declarant demonstrates that such value closely approximates to one of the following occurring at or about the same time:
  - (a) the transaction value in sales, between buyers and sellers who are not related in any particular case, of identical or similar goods for export to the customs territory of the Union;
  - (b) the customs value of identical or similar goods, as determined under point (c) of Article 74(2) of the Code;
  - (c) the customs value of identical or similar goods, as determined under point (d) of Article 74(2) of the Code.

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

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

#### *Article IA-II-3-09*

##### *Assists*

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

1. Where a buyer purchases any of the goods or services listed in point (b) of Article 71(1) of the Code, the value of these goods and services shall be deemed to be equal to their sales price. The sales price includes all the payments which the buyer is required to make to the seller to acquire the goods.  
  
Where the goods or services were not sold, but produced by the buyer or a person related to him, their value shall be the cost of producing them.
2. Where the value of the goods and services cannot be determined according to paragraph 1, it shall be determined on the basis of objective and quantifiable data.
3. Where the goods have been used by the buyer, the value shall be adjusted to take account of depreciation.
4. The costs of the services referred to in point (b)(iv) of Article 71(1) of the Code shall also include the costs of unsuccessful development activities insofar as these were incurred in respect of projects or orders relating to the imported goods.
5. For the purposes of point (b)(iv) of Article 71(1) of the Code, the costs of research and preliminary design sketches shall not be included in the customs value.

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

*Article IA-II-3-10*

***Royalties and licence fees***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 71(1)(c)	Article 76(a)	(Art. 32 CC)	-	IA

1. For the purposes of point (c) of Article 71(1) of the Code, royalties and licence fees refers to payment for the use of rights relating to, inter alia, know-how, trademarks, copyright, patents, designs and models.
2. Royalties and licence fees are related to the imported goods where in particular, the rights transferred under the licence or royalties agreement are embodied in the goods. The method of calculation of the amount of the royalty or licence fee is not the decisive factor.

However, where the method of calculation of the amount of a royalty or licence fee derives from the price of the imported goods, it may be assumed in the absence of evidence to the contrary that the payment of that royalty or licence fee is related to the goods to be valued.
3. If royalties or licence fees relate partly to the imported goods and partly to other ingredients or component parts added to the goods after their importation, or to post-importation activities or services, an appropriate apportionment may be made only on the basis of objective and quantifiable data.
4. Payments made by the buyer for the right to distribute or resell the imported goods are not part of the customs value if such payments are not a condition of the sale of the goods for export to the customs territory of the Union.
5. Royalties and licence fees are considered to be paid as a condition of sale for the imported goods when any of the following conditions is met:
  - (a) the seller or person related to the seller requires the buyer to make this payment;
  - (b) the payment by the buyer is made to satisfy an obligation of the seller, in accordance with contractual obligations;
  - (c) the goods cannot be sold to, or purchased by the buyer without payment of the royalties or license fees to a licensor.
6. The country in which the recipient of the royalty or licence payment is established is not a material consideration.

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

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

1. For the purposes of point (e) of Article 71(1) of the Code, the place where goods are brought into the customs territory of the Union shall be:
  - (a) for goods carried by sea the port where the goods arrive first in the customs territory of the Union;
  - (b) for goods carried by sea into one of the French overseas departments and carried directly to another part of the customs territory, or vice versa, the port where the goods arrive first in the customs territory of the Union, provided that they were unloaded or transhipped there;
  - (c) for goods carried by sea and then, without transhipment, by inland waterway, the first port where unloading can take place either at the mouth of the river or canal or further inland;
  - (d) for goods carried by rail, inland waterway, or road, the place where the customs office of entry is situated;
  - (e) for goods carried by other modes of transport, the place where the frontier of the customs territory of the Union is crossed.
2. The customs value of goods brought into the customs territory of the Union and then carried to a destination in another part of that territory through territories outside of the customs territory of the Union shall be determined by reference to the first place where goods are brought into the customs territory of the Union, provided such goods are carried directly through those territories by a usual route across such territory to the place of destination.
3. Without prejudice to point (b) of paragraph 1 of this Article, the customs value of goods brought into the customs territory of the Union and then carried by sea to a destination in another part of that territory shall be determined by reference to the first place where goods are brought into the customs territory of the Union, provided the goods are carried directly by a usual route to the place of destination.
4. Paragraphs 2 and 3 shall also apply where the goods have been unloaded, transhipped or temporarily immobilised in territories outside of the customs territory of the Union for reasons relating solely to their transport.
5. When the conditions specified in paragraphs 1(b), 2 and 3 are not fulfilled, the place where goods are brought into the customs territory of the Union shall be the following:
  - (a) for goods carried by sea, the port of unloading;
  - (b) for goods carried by other modes of transport the place specified in points (c), (d) or (e) of paragraph 1 situated in that part of the customs territory of the Union to which the goods are consigned.

### Article IA-II-3-12

#### **Transport costs**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 71(1)(e)	Article 76(a)	Articles 164, 166	Annex 23-01-IA (ex Annex 25)	IA

1. For the purposes of point (e) of Article 71(1) of the Code, paragraphs 2 to 4 shall apply.
2. Where goods are carried by the same mode of transport to a point beyond the place where goods are brought into the customs territory of the Union, transport costs may be declared and assessed in proportion to the distance covered up to the place where the goods are brought into the customs territory of the Union in accordance with Article IA-II-3-11 and beyond that place, unless evidence is produced to the customs authorities to show the costs that would have been incurred under a standard schedule of freight rates for the carriage of the goods to the place where goods are brought into the customs territory of the Union.
3. The air transport costs, including air express delivery costs, to be included in the customs value of goods, shall be determined by applying the rules and percentages shown in Annex 23-01-IA.
4. Where transport is free of charge or provided by the buyer, transport costs to the place where goods are brought into the customs territory of the Union, calculated in accordance with the schedule of freight rates normally applied for the same modes of transport, shall be included in the customs value.

### Article IA-II-3-13

#### **Charges levied on postal consignments**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 70(1)	Article 76(a)	Article 165 (1)	-	IA

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

### Article IA-II-3-14

#### **Non-acceptance of the transaction value**

<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 70(1)	Article 76(a)	Article 181a	-	IA

1. Where the customs authorities have reasonable doubts that the declared value represents the total amount paid or payable as referred to in Article 70(1) of the Code, they may ask for additional information.
2. If their doubts are not dispelled, the customs authorities may decide that the value of the goods cannot be determined in accordance with Article 70(1) of the Code and accordingly not determine the customs value using that method.
3. Article 22(6) of the Code applies.

*Article IA-II-3-15*

***Customs value of identical or similar goods***

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

1. To determine the customs value of the goods in accordance with point (a) or (b) of Article 74(2) of the Code, the transaction value of identical or similar goods in a sale at the same commercial level and in substantially the same quantities as the goods being valued shall be used.
2. Where no such sale is found in accordance with paragraph 1, the transaction value of identical or similar goods sold at a different commercial level and/or in different quantities shall be used. This transaction value should be adjusted to take account of differences attributable to commercial level and/or quantity.
3. Where the costs referred to in Article 71 of the Code are included in the transaction value, an adjustment shall be made to take account of significant differences in such costs and charges between the imported goods and the identical or similar goods in question arising from differences in distances and modes of transport.
4. Where more than one transaction value of identical or similar goods is found, the lowest such value shall be used to determine the customs value of the imported goods.
5. 'Identical goods' and 'similar goods', as the case may be, do not include goods which incorporate or reflect engineering, development, artwork, design work, plans or sketches for which no adjustment has been made under the fourth indent of Article 71(1)(b) because such work was undertaken in the Union.
6. A transaction value for goods produced by a different person is to be taken into account only when no transaction value can be found for identical or similar goods produced by the person who produced the goods being valued.

***Deductive method***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 74 (2) (c)	Article 76(c)	Article 152	Annex 23-02-IA	IA

1. The unit price used to determine the customs value under point (c) of Article 74(2) of the Code shall be the price at which the imported goods or imported identical or similar goods are sold in an unaltered state in the customs territory of the Union at or about the time of importation of the goods being valued.
2. Where no unit price can be determined under paragraph 1, the unit price used shall be the price at which the imported goods or imported identical or similar goods are sold in an unaltered state in the customs territory of the Union at the earliest time after the importation of the goods to be valued and in any case within 90 days of that importation.
3. Where no unit price can be determined under either paragraph 1 or paragraph 2, upon application by the importer the unit price at which the imported goods are sold in the customs territory of the Union after further working or processing shall be used. In this case account shall be taken of the increase in value resulting from the working or processing.
4. The following sales shall not be taken into account for the purposes of determining customs value under point (c) of Article 74(2) of the Code:
  - (a) sales of goods at a commercial level other than the first after importation;
  - (b) sales to related persons;
  - (c) sales to persons who directly or indirectly supply, free of charge or at reduced cost, the goods or services listed in point (b) of Article 71(1) of the Code for use in connection with the production and sale for export of the imported goods;
  - (d) sales in quantities which are not sufficient to allow the unit price to be determined.
5. Where there is more than one relevant unit price, the unit price at which the greatest aggregate quantity is sold shall be used.
6. In determining the customs value, the following should be deducted from the unit price determined under the above paragraphs:
  - (a) either the commissions usually paid or agreed to be paid or the additions usually made for profit and general expenses (including the direct and indirect costs of marketing the goods in question) in connection with sales in the customs territory of the Union of imported goods of the same class or kind;
  - (b) the usual costs of transport and insurance and associated costs incurred within the customs territory of the Union;
  - (c) the import duties and other charges payable in the customs territory of the Union by reason of the import or sale of the goods.

7. The customs value of certain perishable goods as referred to in Annex 23-02-IA imported on consignment may be directly determined in accordance with point (c) of Article 74(2) of the Code. For this purpose the unit prices shall be notified to the Commission by the Member States and disseminated by the Commission via TARIC in accordance with Article 6 of Council Regulation (EEC) No 2658/87.

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

The unit prices shall be calculated and notified as follows:

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

*Article IA-II-3-16a*

***Computed Value method***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 74 (2) (d)	Article 76(c)	Article 153	-	IA

- 1. In applying Article 74(2)(d), the customs authorities may not require or compel any person not established in the customs territory of the Union to produce for examination, or to allow access to, any account or other record for the purposes of determining the customs value.
- 2. The cost or value of materials and fabrication referred to in Article 74(2)(d)(i) of the Code shall include the cost of elements specified in Article 71 (1)(a) (ii) and (iii) of the Code. It shall also include the cost, duly apportioned, of any product or service specified in Article 71(1)(b) of the Code which has been supplied directly or indirectly by the buyer for use in connection with the production of the goods being valued. The value of elements specified in Article 71(1)(b)(iv) of the Code which are undertaken in the Union shall be included only to the extent that such elements are charged to the producer.
- 3. The cost of production includes all expenditure incurred in creating, adding to or substantially enhancing economic goods. It also includes the costs specified in the second and third indents of Article 71(1)(b) of the Code.

4. The general expenses referred to in Article 74(2)(d)(ii) of the Code, cover the direct and indirect costs of producing and selling the goods for export which are not included under Article 74(2)(d)(i) of the Code.

*Article IA-II-3- 17*

***Fall-back method***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 74(3)	Article 76(c)	none Annex 23, Note to Art. 31 (1) CC (CC Article 31 (2))	-	IA

1. When determining the customs value under Article 74(3) of the Code, the methods provided for in Articles 70 and 74(2) of the Code shall be applied flexibly, as appropriate, and should, to the greatest extent possible, be based on previously determined customs values.
2. Where no customs value can be determined under paragraph 1, other appropriate methods shall be used. In this case the customs value shall not be determined on the basis of any of the following:
  - (a) the selling price within the customs territory of the Union of goods produced in the customs territory of the Union;
  - (b) a system whereby the higher of two alternative values is used for customs valuation;
  - (c) the price of goods on the domestic market of the country of exportation;
  - (d) the cost of production, other than computed values which have been determined for identical or similar goods under Article 74(2)(d) of the Code;
  - (e) prices for export to a third country;
  - (f) minimum customs values;
  - (g) arbitrary or fictitious values.

*Article IA-II-3-18*

***Supporting documents regarding customs value***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 163(1)	Article 165(b)	Article 181	-	IA

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

*Currency conversion for customs valuation purposes*

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

1. In accordance with Article 53(1)(a) of the Code, the following rate of exchange shall be used for customs valuation purposes:
  - (a) the rate of exchange published by the European Central Bank, for the Member States whose currency is the euro;
  - (b) the rate of exchange published by the competent national authorities or private banks as designated by the national authorities, for the Member States whose currency is not the euro.
2. The rate of exchange serving as the basis for implementation of point (a) of Article 53(1) of the Code shall be the rate of exchange published or made available on the second last Wednesday of each month.  
Where no rate of exchange has been published or made available on that day, the most recently published rate shall apply.
3. The rate of exchange shall apply for a month, beginning on the first day of the following month.
4. Where a rate of exchange has not been published or made available, the rate to be used for the application of point (a) of Article 53(1) of the Code shall be designated by the Member State concerned. The value must reflect the value of the currency of the Member State concerned as closely as possible.

## **TITLE III**

# **CUSTOMS DEBT AND GUARANTEES**

## **CHAPTER 1**

### ***Incurrence of a customs debt***

#### **SECTION 1**

##### **CUSTOMS DEBT ON IMPORT**

**Disclaimer:** NO IA foreseen.

#### **SECTION 2**

##### **CUSTOMS DEBT ON EXPORT**

**Disclaimer:** NO IA foreseen.

#### **SECTION 3**

##### **PROVISIONS COMMON TO CUSTOMS DEBTS INCURRED ON IMPORT AND EXPORT**

###### **SUBSECTION 1**

###### **RULES FOR CALCULATION OF THE AMOUNT OF IMPORT OR EXPORT DUTY**

**Disclaimer:** NO IA foreseen.

###### **SUBSECTION 2**

###### **PLACE WHERE THE CUSTOMS DEBT IS INCURRED**

**Disclaimer:** NO IA foreseen.

## CHAPTER 2

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

#### SECTION 1

##### GENERAL PROVISIONS

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

###### *Guarantee coverage*

For the purposes of this Chapter, when reference is made to import or export duty, this shall be considered, as far as Article 89(2) the first subparagraph of the Code applies, as covering other charges due in connection with the import or export of goods as well, except where otherwise provided.

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

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

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 16	Article 17	none	-	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 guarantees which may be used in more than one Member State. Information shall be made available through this system by the competent customs authority of the Member State.

###### *Article IA-III-2-01*

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

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

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

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

*Article IA-III-2-02*

***Optional guarantee***

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

Where the guarantee is optional and the customs authorities decide to require a guarantee, Articles IA-III-2-03 to IA-III-2-10 shall apply.

*Article IA-III-2-03*

***Cash deposit***

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

Where the guarantee is required for special procedures or temporary storage, the individual guarantee in the form of a cash deposit shall be provided to the customs authorities of the Member State where the goods were placed under the procedure or were in temporary storage. It shall be repaid by the customs authorities of the Member State where it was provided, when the special procedure other than the end-use procedure has been discharged or the supervision of end-use goods or the temporary storage has ended correctly.

*Article IA-III-2-04*

***Guarantee in the form of an undertaking by a guarantor***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 94	Article 100(1)(b)	Articles 346, 348, 382, 384	Annex 32-01-IA (ex Annex 49), Annex 32-03-IA (ex Annex 48)	IA

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

2. The customs office of guarantee may revoke the approval of the undertaking by a guarantor at any time. The customs office of guarantee shall notify the revocation to the guarantor and the person required to provide the guarantee.
3. A guarantor may cancel his undertaking at any time.  
The guarantor shall notify the cancellation to the customs office of guarantee.
4. The cancellation of the undertaking of the guarantor shall not affect goods which, at the moment where the cancellation takes effect, have already been placed and still are under a customs procedure or in temporary storage by virtue of the cancelled undertaking.
5. Where the individual guarantee is provided in the form of an undertaking given by a guarantor, it shall correspond to the specimen in Annex 32-01-IA.
6. Where the comprehensive guarantee is provided in the form of an undertaking given by a guarantor, the guarantee instrument shall conform to the specimen in Annex 32-03-IA.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 92(1)(b)	Article 100(1)(b)	Article 346(2), 347(1) & 382(3)	-	IA

7. Where required by national law, regulation or administrative provision, or by common practice, each Member State may allow the undertaking referred to in paragraph 5 or 6 or Article IA-III-2-13 to take a different form provided it has the same legal effect as the undertaking shown in the relevant specimens.

#### *Article IA-III-2-05*

#### ***Mutual Assistance***

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 92(1) (c)	Article 107	Article 857	-	IA

Where a customs debt is incurred in a Member State other than the Member State where the guarantee in one of the forms referred to in DA-III-2-03(1) and which may be used in more than one Member State was accepted, the Member State which accepted the guarantee shall transfer to the Member State where the customs debt is incurred, on the request of the latter sent after the expiry of the time limit for payment, the amount of import or export duty within the limits of the accepted guarantee and of the unpaid duty.

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

#### *IA-III-2-06*

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

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

1. Where the individual guarantee is valid throughout the customs territory of the Union, the customs office of guarantee shall communicate the following to the person who has provided the guarantee or, in case of the guarantee in the form of vouchers, to the guarantor:
  - (a) a 'guarantee reference number';
  - (b) an access code associated with the 'guarantee reference number'.
2. Where the comprehensive guarantee is valid throughout the customs territory of the Union, the customs office of guarantee shall communicate the following to the person who has provided the guarantee:
  - (a) a 'guarantee reference number' for each part of the reference amount to be monitored in accordance with Article IA-III-2-09;
  - (b) an initial access code associated with the 'guarantee reference number'.

The person who has provided the guarantee may assign one or more access codes to this guarantee to be used by himself or his representatives.
3. Where reference is made to a guarantee reference number, the customs authority shall verify the existence and the validity of the guarantee.

## SECTION 2

### COMPREHENSIVE GUARANTEE

#### *Article IA-III-2-07*

#### ***Reference amount***

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

1. The comprehensive guarantee may be used up to a reference amount.
2. A part of the reference amount that is to cover customs debts which have been incurred, shall correspond to the amount of import or export duty which is payable.
3. A part of the reference amount that is to cover customs debts which may be incurred, shall correspond to the amount of import or export duty, calculated on the basis of the highest rates applicable to goods of the same type, which may become payable in the period between the placing of the goods under the relevant customs procedure and the moment where the procedure is discharged or the supervision of end-use goods is ended correctly or between the start and the correct end date of a temporary storage.

In establishing that part of the reference amount, insofar as other charges are concerned account shall be taken of the highest rates applicable to the goods in the Member State of the customs office of guarantee.

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

A calculation shall be made of the amount of import and export duty which may become payable for each customs declaration or temporary storage declaration. When the necessary data is not available the amount shall be presumed to be EUR 10 000 unless other information known to the customs authorities leads to a different figure.

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

#### *Article IA-III-2-08*

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

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

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

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

#### *Article IA-III-2-09*

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

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

1. The monitoring of a part of the reference amount that covers debts which have been incurred with respect to goods placed under release for free circulation, shall be ensured by means of the computerised systems of the customs authorities for each customs declaration at the time of placing of goods under the procedure.

Where customs declarations for release for free circulation are lodged in accordance with an authorisation referred to in Articles 166(2) or 182 of the Code, that monitoring of the relevant part of the reference amount shall be ensured on the basis

of the supplementary declarations or, where applicable, in an appropriate information of the particulars needed for the entry in the accounts.

2. The monitoring of a part of the reference amount that covers debts which may be incurred with respect to goods placed under the Union transit procedure, shall be ensured by means of the computerised systems of the customs authorities for each customs declaration at the time of placing of goods under the procedure, except for goods carried by rail using the simplification referred to in point (e) of Article 233(4) of the Code where the customs declaration is not processed by the computerised system as referred to in Article IA-VII-2-01(a).
3. The monitoring of a part of the reference amount that covers debts which have been incurred or may be incurred in cases other than referred to in paragraphs 1 and 2, shall be ensured by regular and appropriate audit.

*Article IA-III-2-10*

***Level of the comprehensive guarantee***

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

1. The amount to be covered by the comprehensive guarantee shall be the same as the reference amount referred to in Article IA-III-2-07.
2. For the purposes of Article 95(2) of the Code, the amount to be covered by the comprehensive guarantee shall be reduced to:
  - 50% of the relevant part of the reference amount where the conditions of paragraph 1(a) of Article DA-III-2-04 are satisfied;
  - 30% of the relevant part of the reference amount where the conditions of paragraph 1(b) of Article DA-III-2-04 are satisfied; or
  - 0% of the relevant part of the reference amount where the conditions of paragraph 2 of Article DA-III-2-04 are satisfied (guarantee waiver).
3. For the purposes of Article 95(3) of the Code, the amount to be covered by the comprehensive guarantee shall be reduced to 30% of the relevant part of the reference amount.

## SECTION 3

### PROVISIONS FOR THE UNION TRANSIT PROCEDURE AND THE PROCEDURE UNDER ATA, CPD AND TIR CARNETS

#### SUBSECTION 1

#### UNION TRANSIT

##### *Article IA-III-2-11*

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

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

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

##### *Article IA-III-2-12*

##### *Individual guarantee provided in the form of an undertaking by a guarantor*

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 89 & 92(1)(b)	Article 100(1)(b)	Articles 345(4) & 346	.	IA

1. Where the individual guarantee is provided in the form of an undertaking by a guarantor, the guarantee instrument shall be retained at the customs office of guarantee.
2. Where the individual guarantee is provided in the form of an undertaking by a guarantor, the access code associated with the "Guarantee Reference Number" cannot be modified by the holder of the procedure.

##### *Article IA-III-2-13*

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

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 92(1)(b) Article 6(2)	Article 100(1)(b) Article 8(1)(a)	Article 345 & 347	Annex 32-02-IA (ex Annex 50)	IA

1. Where the individual guarantee is provided in the form of an undertaking by a guarantor, it may be in the form of individual guarantee vouchers for an amount of EUR 10 000, issued by the guarantor to persons who intend to act as holder of the procedure.  
The last date on which the voucher may be used cannot be later than one year from the date of issue.
2. The guarantor shall be liable for up to EUR 10 000 per voucher.  
The individual guarantee in the form of vouchers shall correspond to the specimen in Annex 32-02-IA. Article IA-III-2-12(2) shall apply.  
The guarantor shall provide the customs office of guarantee with any required details about the individual guarantee vouchers that he has issued, in the manner decided by the customs authorities.
3. For each individual guarantee voucher, the guarantor shall communicate the following to the holder of the procedure:
  - (a) a 'Guarantee Reference Number';
  - (b) an access code.
 The holder of the procedure shall not modify the access code.
4. The holder of the procedure shall lodge at the office of departure the number of individual guarantee vouchers corresponding to the multiple of EUR 10 000 required to cover the total amount referred to in Article IA-III-2-01.

*Article IA-III-2-14*

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

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 92(1)(b) & 94	Article 100(1)(b)	Article 348	-	IA

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

*Article IA-III-2-15*

***Comprehensive guarantee***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 89(5) & 95	Article 100(1)(b)	Article 382	-	IA

1. The comprehensive guarantee shall be furnished in the form of an undertaking by a guarantor.
2. Article IA-III-2-12(2) (323-1-03(2)-IA shall apply.

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

## SUBSECTION 2

### TIR AND ATA

#### *Article IA-III-2-16*

##### ***TIR Carnet***

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

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

#### *Article IA-III-2-17*

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

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

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

## CHAPTER 3

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

#### SECTION 1

#### DETERMINATION OF THE AMOUNT OF IMPORT OR EXPORT DUTY, NOTIFICATION OF THE CUSTOMS DEBT AND ENTRY IN THE ACCOUNTS

##### SUBSECTION 1

##### GENERAL PROVISIONS

##### *Article IA-III-3-01*

##### *Mutual assistance*

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 101(1), 102(1)	Article 107	Articles 365a, 450d, 456(2)	-	IA

1. Where a customs debt is incurred, the customs authorities competent for the recovery of the amount of import or export duty resulting from the customs debt shall inform the other customs authorities involved of the following:
  - (a) the cases in which a customs debt was incurred;
  - (b) the action taken against the debtor to recover the sums concerned, including the collection of import or export duty.
2. The Member States shall assist each other in recovery of the amount of import or export duty resulting from the customs debt.
3. Without prejudice to Article 87(4) of the Code, when the customs authority of the Member State where the goods were placed under the special procedure other than transit, or were in temporary storage ('the requesting authority') before the time limit referred to in Article DA-III-1-08 expires obtains evidence by whatever means regarding the place where the events from which the customs debt arises or is deemed to arise occur, and that place is in another Member State, the requesting authority shall immediately and in any event within that time limit, send all the information available to the customs authority responsible for that place ('the requested authority'). The requested authority shall acknowledge receipt of the communication and indicate whether it is responsible for the recovery. If no response is received within 90 days, the requesting authority shall immediately proceed with the recovery.

4. Without prejudice to Article 87(4) of the Code, when the customs authority of the Member State where it has been concluded that the customs debt has been incurred with respect to the goods which neither were placed under a customs procedure nor were under temporary storage ('the requesting authority'), before the customs debt is notified obtains evidence by whatever means regarding the place where the events from which the customs debt arises or is deemed to arise occur, and that place is in another Member State, the requesting customs authority shall immediately and in any event before the notification, send all the information available to the customs authority responsible for that place ('the requested authority'). The requested customs authority shall acknowledge receipt of the communication and indicate whether it is responsible for the recovery. If no response is received within 90 days, the requesting customs authority shall immediately proceed with the recovery.

## SUBSECTION 2

### SPECIFIC PROVISIONS

#### *Article IA-III-3-02*

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

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

1. The customs authorities shall designate a customs office of coordination responsible for any action concerning customs debts which are incurred through non-compliance with obligations or conditions relating to ATA carnets.
2. Each Member State shall communicate to the Commission the customs office of coordination together with its reference number. The Commission shall make this information available on the Internet Site of the European Commission.

#### *Articles IA-III-3-03*

##### ***Union transit procedure and transit in accordance with the TIR Convention– recovery of other charges***

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

1. Where the customs authorities who notified the customs debt and the obligation to pay other charges due in connection with the import or export of the goods for goods placed under the Union transit procedure or under the transit procedure in accordance with the TIR Convention ('the requesting authorities'), obtain evidence by whatever means regarding the place where the events giving rise to the customs debt and the obligation to pay other charges occurred, they shall immediately send all the necessary documents, including an authenticated copy of the evidence, to the

authorities competent for that place ('the requested authorities'). The requesting authorities shall simultaneously request confirmation of the responsibility of the requested authorities for recovery of the other charges.

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

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

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

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

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

#### *Articles IA-III-3-03a*

#### ***Union transit procedure and transit in accordance with the TIR Convention***

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

The authorities competent for recovery shall inform the customs office of departure of the collection of duties and other charges, in the case of incurrence of the customs debt with respect to the goods placed under the Union transit procedure or under the transit procedure in accordance with the TIR Convention.

#### *Articles IA-III-3-04*

#### ***Transit in accordance with the ATA Convention/Istanbul Convention – recovery of other charges***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 226(3)(c)	Articles 107 & 232	Articles 457c, 461	Annex 33-05-IA (ex Annex 61)	IA

1. Where the customs authorities who notified the customs debt and the obligation to pay other charges ('the requesting authorities') for goods placed under transit in accordance with the ATA Convention/Istanbul Convention, obtain evidence by whatever means regarding the place where the events giving rise to the customs debt

and the obligation to pay other charges occurred, they shall immediately send all the necessary documents, including an authenticated copy of the evidence, to the authorities competent for that place ('the requested authorities'). The requesting authorities shall simultaneously request confirmation of the responsibility of the requested authorities for recovery of the other charges.

2. The requested authorities shall acknowledge receipt of the communication and indicate whether they are responsible for recovery. This acknowledgement and indication shall be drawn up in accordance with the model of discharge in Annex 33-05-IA indicating that claim proceedings have been initiated with respect to the guaranteeing association in the requested Member State.

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

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

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

4. As soon as the requested authorities indicate that they are competent for recovery, the requesting authorities shall refund to the guaranteeing association with which they are connected any sums which that association may have deposited or provisionally paid.
5. The proceedings shall be transferred within a period of one year from the date of expiry of the validity of the carnet on condition that payment has not become definitive pursuant to Article 7 (2) or (3) of the ATA Convention or Article 9(1)(b) and (c) of Annex A to the Istanbul Convention.

### SUBSECTION 3

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

### *Article IA-III-3-05*

#### ***ATA carnet - Claim for payment from the guaranteeing association***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 98	Articles 100(1)(b)	Articles 459-460	-	<b>DA/IA</b>

1. Where the customs authorities establish that the customs debt has been incurred for goods covered by an ATA carnet, they shall without a delay make any claim against the guaranteeing association. The customs office of coordination making the claim referred to in Article DA-III-2-07 shall at the same time, as far as possible, provide to the customs office of coordination in the jurisdiction of which the customs office of

placement under temporary admission is situated, an information memo on the claim for payment sent to the guaranteeing association.

2. The information memo shall be accompanied by a copy of the non-discharged voucher, if the customs office of coordination has it in its possession. The information memo may also be used whenever this is deemed necessary.
3. The taxation form as referred to in Article DA-III-2-07 may be sent later than the claim, though not more than three months from the claim and in any event not more than six months from the date on which the customs authorities initiate the recovery proceedings.

## SECTION 2

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

## SECTION 3

### REPAYMENT AND REMISSION

#### *Article IA-III-3-07*

#### *Application for repayment or remission*

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22(1)	Article 25(a)	Articles 878(1) & 879(1),	Annex A-IA (ex-Annex 111)	IA

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

#### *Article IA-III-3-08*

#### *Prior completion of formalities*

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

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

*Article IA-III-3-08a*

***Presentation of goods***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 116(1)	Article 123(1)(a)	Article 890 last paragraph	-	IA

Repayment or remission shall take place upon presentation of the goods. Where the goods can not be presented to the customs authorities, the decision-taking customs authority shall grant repayment or remission only where it has information showing unequivocally that the evidence in the case applies to the said goods.

*Article IA-III-3-09*

***Transfer***

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

Without prejudice to Article IA-III-3-08 and until a decision has been taken on the application, the goods in respect of which repayment or remission has been requested may not be transferred to a location other than that specified in the application unless the applicant notifies in advance the customs authority referred to in DA-III-3-07(1) which shall inform the decision-taking customs authority.

*Article IA-III-3-10*

***Supplementary information where goods are situated in another 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 22	Article 25(b)	Articles 885, 899(4), 910-911	Annex 33-06-IA (ex Annex 112)	IA

1. The Member States shall give each other mutual assistance, particularly where an error by the customs authorities of a Member State other than that responsible for taking the decision is concerned.
2. Where an application for repayment or remission relates to a case where supplementary information must be obtained from the customs authority of a Member State other than that in which the customs debt was notified or where the goods must be examined by that authority in order to ensure that the conditions for repayment or remission are satisfied, the decision-taking customs authority shall

request the assistance of the customs authority of the Member State where the goods are situated, specifying the nature of the information to be obtained or of the checks to be carried out.

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

3. The decision-taking customs authority, if sending the request by means other than electronic data-processing techniques, in accordance with Article DA-III-3-09, shall send two copies of its request, made out in writing and on a form conforming to Annex 33-06-IA, to the customs authority of the Member State where the goods are situated.
4. The customs authority of the Member State where the goods are located shall comply promptly with the request referred to in paragraph 2. It shall forward the information obtained and the results of the checks carried out to the decision-taking customs authority if the request was sent and/or if the results obtained are sent by means other than electronic data-processing techniques.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 116	Article 123(1)(a)	Articles 885, 899(4), 910-911	-	IA

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

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

#### *Article IA-III-3-11*

#### *Formalities related to the decision*

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(2)	Article 8(1)(a)	Articles 886, 893, 899(2) 2 <sup>nd</sup> subpar	-	IA

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

*Article IA-III-3-12*

***Completion of formalities***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 116(1) Article 6(2)	Article 123(1)(a) Article 8(1)(a)	Articles 887, 888, 912	Annex 33-07-IA (ex-Annex 113)	IA

1. Where the decision specifies that the goods may be exported or placed under a special procedure, and the recipient avails himself of this opportunity, the monitoring customs office shall be the customs office where the goods are placed under that procedure.
2. Where the monitoring customs office sends the information referred to in Article DA-III-3-12 by means other than electronic data-processing techniques, it shall use a certificate conforming to the specimen contained in Annex 33-07-IA.
3. Where the decision-taking customs authority has decided that repayment or remission is justified the amount of duty shall be repaid or remitted only after receiving the information referred to in paragraph 2.

*Article IA-III-3-13*

***Parts or components of a single article***

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

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

*Article IA-III-3-14*

***Waste and scrap***

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

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

*Article IA-III-3-16*

***Export or destruction without customs supervision***

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

1. Where in situations covered by the second subparagraph of Article 116(1), Article 118 and in Article 120 of the Code, export or destruction was made without customs supervision, repayment or remission on the basis of Article 120 of the Code shall be conditional on the following:
  - (a) the provision to the decision-taking customs authority of the evidence needed to establish whether the goods in respect of which repayment or remission is requested are in either of the following situations:
    - (i) the goods have actually been exported from the customs territory of the Union;
    - (ii) the goods have been destroyed under the supervision of authorities or persons empowered to certify such destruction officially;
  - (b) the return to the decision-taking customs authority of any document certifying or information confirming the Union status of the goods in question under cover of which the said goods may have left the customs territory of the Union, or the presentation of whatever evidence the said authority considers necessary to satisfy itself that the document or information in question cannot be used subsequently in connection with goods brought into the customs territory of the Union.
2. For the purposes of paragraph (1)(a)(i), the evidence needed to establish that the goods in respect of which repayment or remission is requested have actually been exported from the customs territory of the Union shall consist of the presentation by the applicant of the following documents:
  - (a) the certification of exit referred to in Article IA-VIII-2-06;
  - (b) the original or a certified copy of the customs declaration for the procedure involving the incurrence of the customs debt;
  - (c) where necessary, commercial or administrative documents containing a full description of the goods which were presented with the customs declaration for the said procedure or with the customs declaration for export from the customs territory of the Union or the customs declaration made for the goods in the third country of destination, as the case may be.
3. For the purposes of paragraph (1)(a)(ii), the evidence needed to establish that the goods in respect of which repayment or remission is requested have actually been

destroyed under the supervision of authorities or persons authorised to certify officially such destruction shall consist of the presentation by the applicant of either of the following documents:

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

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

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

#### *Article IA-III-3-17*

#### ***Information to be provided to the Commission***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 121(4)	Article 123(1)(b)	Articles 870(2), 889(2) & 904a	-	IA

1. Each Member State shall communicate to the Commission a list of the cases in which repayment or remission has been granted on the basis of Article 119 or 120 of the Code and the amount repaid or remitted towards a certain debtor with respect to one or more import or export operations but in consequence of a single error or special situation is more than EUR 50 000, except cases as referred to in Article 116(3) of the Code
2. The communication shall be forwarded during the first and third quarters of each year for all cases in which it was decided to repay or remit duties during the preceding half-year.
3. Where a Member State has not taken any decision referred to in paragraph 1 during the half-year in question, it shall send the Commission a communication with the entry “Not applicable”.
4. Each Member State shall hold at the disposal of the Commission a list of the cases in which repayment or remission has been granted on the basis of Article 119 or Article 120 of the Code and the amount repaid or remitted is equal or less than EUR 50 000.
5. For each of the cases, the following information will be provided:
  - reference number of the customs declaration or of the document notifying the debt;

- date of the customs declaration or of the document notifying the debt;
- type of the decision (remission or repayment);
- legal basis for the decision (article 119 or 120 of the Code);
- amount and currency;
- case particulars (including a brief explanation as to why the customs authorities consider the conditions for remission/repayment of the relevant legal basis fulfilled)

## **CHAPTER 4**

### ***Extinguishment of a customs debt***

#### **SECTION 1**

##### **IRRETRIEVABLE LOSS**

**Disclaimer:** NO IA foreseen.

#### **SECTION 2**

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

**Disclaimer:** NO IA foreseen.

## **TITLE IV**

# GOODS BROUGHT INTO THE CUSTOMS TERRITORY OF THE UNION

## CHAPTER 1

### *Entry summary declaration*

#### *Article IA-IV-1-01*

#### *Electronic systems*

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

With reference to Article 16(1) of the Code, an electronic information and communication system 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 submission, processing, storage and exchange of information relating to the customs formalities for the entry of goods into the customs territory of the Union as provided for in Article 127 of the Code and the subsequent exchanges of information provided for in this Chapter.

#### *Article IA-IV-1-02*

#### *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	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*

#### *Registration*

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 127 (1)	Article 132(a)	Article 183(5)&(6)	-	IA

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 and the date of registration.
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 and the date of registration for each submission.
3. The customs authorities shall immediately notify the carrier of the registration provided that the carrier is connected to the customs system in any of the following cases
  - (a) where the entry summary declaration is lodged by a person referred to in the second subparagraph of Article 127(4) of the Code;
  - (b) where particulars of the entry summary declaration are submitted in specific cases according to Article 127(6) of the Code.

*Article IA-IV-1-04*

***Risk analysis***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 127 (3) and Article 128	Articles 132(c)	Articles 184d(1), 1 <sup>st</sup> sentence, (2) & (3), 184 <sup>e</sup>	-	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-1-05a. The time limit to carry out risk analysis 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 or, in the cases referred to in Article 127(6) of the Code, the particulars of the entry summary declaration submitted by the carrier.  
  
 In case of air traffic, risk analysis shall be carried out immediately after the receipt of the entry summary declaration or of the particulars of the entry summary declaration as referred to in Article DA-IV-1-03(2) submitted within the time limit referred to in Article DA-IV-1-03(1).
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 or who submitted

the particulars of 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 grounds to suspect that the consignment could pose a serious aviation security threat, they shall notify the person who lodged the entry summary declaration or who submitted the particulars of 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. Following the notification 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 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 or who submitted the particulars of 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 or particulars of the entry summary declaration submitted by the carrier in accordance with Article 127(6) of the Code.
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. Goods presented to customs may be released for a customs procedure as soon as risk analysis has been carried out and the results of the risk analysis and, where required, the measures taken, allow such a release.

9. 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*

***Amendment of an entry summary declaration***

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

1. Where the particulars of the entry summary declaration are submitted by different persons, each person may only be permitted to amend the particulars that this person 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, Article DA-IV-1-08a(2) or Article DA-IV-1-08b(2), 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*

***Diversion of a sea-going vessel or aircraft***

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

#### Presentation of goods to customs

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

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

## SECTION 3

### TEMPORARY STORAGE OF GOODS

#### *Article IA-IV-2-02*

#### *Consultation procedure between customs authorities*

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

1. The consultation procedure referred to in Article IA-I-2-13 shall apply to authorisations for the operation of temporary storage facilities involving more than one Member State, under the conditions set out in paragraphs 2 to 4, 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-2-03a*

***Temporary storage declaration***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 145	Article 152(a)	Article 186(8)(a)	-	IA

Where a customs declaration is lodged in accordance with Article 171 of the Code, the customs authorities may consider that declaration as the declaration for temporary storage.

*Article IA-IV-2-05*

***Movement of goods in temporary storage***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 148(5)	Article 152(d)		-	IA

1. Before the goods are moved in accordance with Article 148(5) of the Code, the holder of the authorisation for the operation of temporary storage facilities at the place of departure 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 as referred to in Article 148(5)(b) of the Code or in Article DA-IV-2-10, 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.



## 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*

#### *Article IA-V-1-00*

#### *Electronic system*

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 16(1)	Article 17		Annex B-IA	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 relating to the proofs of Union status provided for in Article IA-V-1-08(1)(b) and (c). Information shall be made available through this system by the competent customs authority of the Member State without delay about the use of these proofs.

## SECTION 1

### REGULAR SHIPPING SERVICE

#### *Article IA-V-1-03*

#### *Consultation*

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22	Article 25(b)	Article 313b	-	IA

Once the decision-taking customs authority has examined whether the conditions defined in Article DA-V-1-02(2) for the authorisation are met, it shall consult the customs authorities concerned by the shipping service as well as those which could potentially be concerned and for which the applicant declares that there are plans for future services, on the fulfilment of the condition of Article DA-V-1-02(2)(b).

The time-limit for the consultation shall be fixed at 15 days from receipt of the communication referred to in Article IA-I-2-13.

#### Article IA-V-1-04

##### **Registration of vessels and ports**

<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 313d	-	IA

By way of derogation from the first paragraph of Article IA-I-2-09, the information communicated in accordance with paragraph 1 of Article DA-V-1-03 shall be registered by making it available through the system referred to in Article IA-I-2-09 within one working day from the day on which the decision-taking customs authority has been informed. It shall be accessible to the customs authorities concerned by the service.

#### Article IA-V-1-05

##### **Unforeseen circumstances**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 153	Article 157	Article 313e	-	IA

Where a vessel registered to a regular shipping service is forced as a result of unforeseen circumstances to tranship at sea or temporarily put into a port that is not part of the regular shipping service, including ports outside the customs territory of the Union or a free zone of a Union port, the shipping company shall without delay inform the customs authorities of the subsequent Union ports of call, including those along the vessel's scheduled route. The date the circumstances end and the vessel should start its operation in the regular shipping service again has to be communicated to the customs authorities concerned duly in advance.

#### Article IA-V-1-06

##### **Verification and administrative assistance**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 153	Article 157	Article 313f	-	IA

1. The customs authorities of the Member States may require evidence from the shipping company that the provisions of Article DA-V-1-02, of Article DA-V-1-03 and of Article IA-V-1-05 have been observed.
2. Where a customs authority establishes that the provisions referred to in paragraph 1 have not been observed by the shipping company, the authority shall immediately inform the customs authorities of other Member States concerned by the regular shipping service, using the system referred to in Article IA-I-2-09. Those authorities shall take the measures required.

## SECTION 2

### PROOF OF CUSTOMS STATUS OF UNION GOODS

#### SUBSECTION 1

##### GENERAL PROVISIONS

###### *Article IA-V-1-08*

###### *Means of proof of Union status of goods*

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

1. Proof that the goods have Union status may be established solely by one of the following means:
  - (a) the transit declaration data of goods placed under internal transit. In that case Article DA-V-1-01(3) does not apply;
  - (b) a T2L or T2LF provided for in Article IA-V-1-10a;
  - (c) the customs goods manifest provided for in Article IA-V-1-11;
  - (c bis) the invoice or transport document provided for in Article DA-V-1-07b;
  - (c ter) the logbook and landing declaration provided for in Article DA-V-1-12;
  - (d) in accordance with the rules laid down in Articles IA-V-1-15 to IA-V-1-17;
  - (e) the excise declaration data referred to in Directive No 2008/118/EC;
  - (f) the label provided for in Article IA-VII-2-21.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(2)	Article 8(1)(a)	Article 314(c)(2) and (3)	-	IA

2. Where the proof referred to in paragraph 1 is used for Union goods with packaging not having Union status, the proof establishing the Union status shall include the following phrase:  
'N packaging – [code 98200]'
3. Subject to the conditions for issuing the proof being fulfilled, the proofs referred to in paragraph 1 (b), (c) and c(bis) may be issued retrospectively. Where this is the case, it shall include the following phrase:  
- Issued retrospectively – [code 98201]

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

Articles 153(2)	Articles 157	Articles 314, 314c	-	IA
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4. The means referred to in paragraph 1 shall not be used in respect of goods for which a the export formalities have been completed or which have been placed under the outward processing procedure.

*Article IA-V-1-10*

***Endorsement, registration and use of the proof of Union status***

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

1. The competent customs office shall endorse and register the proofs referred to in Article IA-V-1-08(1)(b) and (c). It shall then communicate the Master Reference Number of the proof to the person concerned.

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 153(2) & 155	Article 157	Articles 315-317	Annex 51-01-IA	IA

2. At the request of the person concerned a document confirming the registration of the proof of Union status (status registration document) shall be made available to the person concerned by the competent customs office. The status registration document shall correspond to the specimen set out in Annex 51-01-IA.

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

3. The proof shall be presented to the presentation customs office by indicating the Master Reference Number.

The presentation customs office shall monitor the use of the proof and that the proof is not used for goods other than those for which it is issued.

*Article IA-V-1-10a*

***Proof of Union status in the form of a T2L or T2LF***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 153(2)	Article 157		Annex 51-01-IA	IA

1. The proof of the Union status of goods may take the form of a T2L or T2LF.
2. If a T2L or T2LF is used only for part of the goods, subject to Article IA-V-1-10 and DA-V-1-06 a new proof shall be established for the remaining part.
3. A traveller, other than an economic operator, shall lodge its request for endorsement of a T2L or T2LF on a form corresponding to the specimen set out in Annex 51-01-IA.

*Article IA-V-1-11*

***Proof of Union status in the form of a customs goods manifest***

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

1. The Proof of Union status may take the form of a customs goods manifest. There shall be one Master Reference Number per customs goods manifest.
2. For the purposes of Article IA V-1-10(3), Customs authorities may accept that commercial, port or transport information systems are used for the presentation of the customs goods manifest, provided such systems contain the necessary particulars for such manifest.

*Article IA-V-1-13*

***Proof of Union status in TIR or ATA carnets or forms 302***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 6(2)	Article 8(1)(a)			IA
Article 153(2)	Articles 157	Article 319	-	IA

1. In accordance with Article DA-V-1-08 the Union goods shall be identified in the documents by the code 'T2L' or 'T2LF'. The holder of the procedure may include one of these codes, as appropriate, in the relevant TIR or ATA carnet vouchers or in the form 302 in the space reserved for the description of goods together with his signature before presenting it to the office of departure for authentication. The appropriate code 'T2L' or 'T2LF' shall be authenticated with the stamp of the office of departure accompanied by the signature of the competent official.  
The holder may also include one of these codes in the form 302 data.
2. When the TIR carnet, the ATA carnet or the form 302 covers both Union goods and non-Union goods, those two categories of goods shall be shown separately and the code 'T2L' or 'T2LF', as appropriate, shall be entered in such a way that it clearly relates only to Union goods.

*Article IA-V-1-15*

***Proof of Union status of motorised road vehicles***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 153(2)	Articles 157	Article 320	-	IA

1. Motorised road vehicles registered in a Member State shall be considered to have Union status where they are accompanied by their registration plates and documents and the registration particulars shown on the said plates and documents unambiguously indicate their Union status.
2. In other cases than those referred to in paragraph 1, proof of Union status shall be provided in accordance with Article DA-V-1-06 and Article DA-V-1-08.

*Article IA-V-1-16*

***Proof of Union status of packaging***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 153(2)	Articles 157	Article 322	-	IA

1. Packaging used for the transport of goods which can be identified as belonging to a person established in the customs territory of the Union shall be considered to have Union status where it is declared as Union goods and there is no doubt as to the veracity of the declaration.
2. In other cases than those referred to in paragraph 1, proof of Union status shall be provided in accordance with Article DA-V-1-06 and Article DA-V-1-08.
3. For the purposes of paragraphs 1 and 2, packaging means receptacles, packings, pallets and other similar equipment, excluding containers.

*Article IA-V-1-17*

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

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 153(2)	Articles 157	Article 323	-	IA

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

*Article IA-V-1-17a*

***Proof of Union status of goods of which the value does not exceed EUR 15 000***

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

1. Proof the Union status of goods of which the value does not exceed EUR 15 000 may be provided in accordance with the conditions set out below, by the production of the invoice or transport document relating to the goods.
2. The invoice or transport document referred to in paragraph 1 shall include at least the full name and address of the consignor, or of the person concerned where this is not the consignor, the competent customs office, the number and kind, marks and reference numbers of the packages, a description of the goods, the gross mass in kilograms, the value of the goods and, where necessary, the container numbers.  
  
The consignor or person concerned where this is not the consignor shall identify the Union goods by indicating the code "T2L" or "T2LF" as appropriate in the invoice or transport document accompanied by his signature.
3. This Article shall apply only where the invoice or transport document relates exclusively to Union goods.

*Article IA-V-1-17b*

***Verification and administrative assistance***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 153(2)	Articles 157	Article 314a	-	IA

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

**SUBSECTION 2**

**SPECIFIC PROVISIONS CONCERNING PRODUCTS OF SEA-FISHING AND OTHER  
PRODUCTS TAKEN FROM THE SEA BY BOATS**

*Article IA-V-1-21*

***Waiver***

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

Article 153(2)	Articles 157	Article 326(2)	-	IA
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The customs authorities which are responsible for the Union port where products and/or goods are landed from the Union fishing vessel which caught the products and, where applicable, processed them may waive the requirement of a proof provided for in Article DA-V-1-12(1) in either of the following cases:

- (a) where there is no doubt about the status of those products and/or goods;
- (b) where the fishing vessel has an overall length of less than 10 metres;
- (c) where the master of the vessel has submitted the necessary landing declaration as required by Article 23(1) of Council Regulation (EC) No 1224/2009 of 20 November 2009 establishing a Community control system for ensuring compliance with the rules of the common fisheries policy.

#### *Article IA-V-1-23*

#### ***Different means of proof of Union status***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 153(2)	Article 157	Article	Annex new	IA

The proof of Union status referred to in Article DA-V-1-11(3) shall be provided, where relevant, by means of the logbook, landing declaration, transshipment declaration, data registered in the Vessel monitoring system, in electronic format in accordance with Council Regulation (EC) No 1224/2009 establishing a Community control system for ensuring compliance with the rules of the common fisheries policy <sup>6</sup>.

#### *Article IA-V-1-24*

#### ***Transshipment***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 153(2)	Article 157	Article	Annex new	IA

In case of transshipment, the receiving vessel shall present either a proof of Union status provided for in Article DA-V-1-12 or any other means provided for in Article IA-V-1-08, as appropriate.

#### *Article IA-V-1-25*

#### ***Products and goods transhipped through a third country***

<b>UCC implemented</b>	<b>UCC empowering</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption</b>
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<sup>6</sup> OJ L 343, 22.12.2009, p.1.

<b>provision</b>	<b>provision</b>			<b>procedure</b>
Article 153(2)	Article 157	Article	Annex new	IA

Where, before being shipped to the customs territory of the Union, the products or goods have been transhipped through a third country, a certification by the customs authority of that country that the products and/or goods were under customs supervision throughout their stay and have undergone no handling other than that necessary for their preservation shall be presented for these products and goods on their entry into the customs territory of the Union.

*Article IA-V-1-26*

***Vessels other than Union factory ships and Union fishing vessels***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 153(2)	Article 157	Article 325	Annex new	IA

Proof of Union status must be provided by means of the logbook or any other means provided for in Article IA-V-1-08 which establishes the said status for:

- (a) the products of sea-fishing and other products taken or caught in waters other than the territorial waters of a third country by vessels, other than Union factory ships and Union fishing vessels, flying the flag of a Member State and listed or registered in a part of a Member State's territory forming part of the customs territory of the Union;
- (b) the sea-fishing products and other products taken or caught in the territorial waters within the customs territory of the Union by vessels of a non-member country.

## CHAPTER 2

### *Placing goods under a customs procedure*

#### SECTION 1

#### GENERAL PROVISIONS

##### SUBSECTION 1

##### ELECTRONIC INFORMATION AND COMMUNICATION SYSTEMS

###### *Article IA-V-2-00*

###### *Electronic systems*

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

With reference to Article 16(1) of the Code, electronic and communication systems as defined by the Commission and Member States in agreement with each other shall be used for the processing and exchange of information relating to the placing of goods under a customs procedure.

##### SUBSECTION 2

##### CUSTOMS DECLARATIONS LODGED USING MEANS OTHER THAN ELECTRONIC DATA-PROCESSING TECHNIQUES

###### *Article IA-V-2-01a*

###### *Receipt*

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 158(2)	Article 161	Article 228	-	IA

Where goods declared to customs orally in accordance with Articles DA-V-2-02 and DA-V-2-03a are subject to import or export duty or other charges, the customs authorities shall issue a receipt to the person concerned against payment of the amount due.

The receipt shall include at least the following information:

- (a) a description of the goods which is sufficiently precise to enable them to be identified; this may include the tariff heading;

- (b) the invoice value or the quantity of the goods as appropriate;
- (c) a breakdown of the amount of duty and other charges collected;
- (d) the date on which it was made out;
- (e) the name of the authority which issued it.

*Article IA-V-2-01b*

***Formalities for declarations made by any other act***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 6(3)(a) & 158(2)	Articles 8(1)(b) & 161(b)	Article 234	-	IA

Where the conditions of Articles DA-V-2-04 to DA-V-2-04b are fulfilled, the following formalities shall be deemed to have been carried out at the time when the act referred to in Article DA-V-2-05(2) or (3) is carried out:

- (a) to convey goods and present them to customs in accordance with Articles 135 and 139 of the Code;
- (b) to present the goods to customs in accordance with Article 267 of the Code;
- (c) to accept the customs declaration;
- (d) to release the goods.

*Article IA-V-2-01c*

***Refusal of a customs declaration made orally or by any other act***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 6(3)(a) & 158(2)	Articles 8(1)(b) & 161(b)	Articles 227(2) & 234(2)	-	IA

1. The customs authorities shall refuse an oral declaration where they are not satisfied that the particulars declared orally are accurate or that they are complete.
2. Where a check reveals that the act referred to in Article DA-V-2-05 has been carried out but the goods imported or taken out do not fulfil the conditions referred to in Article DA-V-2-04 to DA-V-2-04b, the goods concerned shall be considered not to have been declared.

*Article IA-V-2-02*

***Items of correspondence***

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

Articles 172 & 188	Articles 176(b) & 193	Articles 237(1), (3)	-	IA
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1. The customs declaration for items of correspondence referred to in Article DA-V-2-05(4) and for 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 referred to in Article DA-V-2-05(5) shall be considered to have been accepted and release granted:
  - (a) in the case of release for free circulation, when they are delivered to the consignee;
  - (b) in the case of export and re-export, when they exit the customs territory of the Union.
2. Where it has not been possible to deliver items of correspondence and 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, referred to in paragraph 1(a) to the consignee, the corresponding customs declaration shall be deemed not to have been lodged.

Goods referred to in paragraph 1(a) which have not been delivered to the consignee shall be deemed to be in temporary storage until they are destroyed, re-exported or otherwise disposed in accordance with Article 198 of the Code.

### SUBSECTION 3

#### COMPETENT CUSTOMS OFFICE

##### *Article IA-V-2-0*

##### ***Competent customs office for lodging a customs declaration***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 159(3)	Article 161(a)	Articles 201, 789, 790, 791, 794 (Article 161(5) CC)	-	IA

1. The supervising customs office referred to in point (c) of the second subparagraph of Article 182(3) of the Code shall be the competent customs office for placing goods under a customs procedure where entry in the declarant's records is made in accordance with Article 182 (3) of the Code.
2. The competent customs office for placing the goods under the export procedure shall be the customs office responsible for the place where the exporter is established or where the goods are packed or loaded for export shipment.  
  
However, the export declaration may also be lodged at one of the following customs offices:
  - (a) the customs office of exit, where the goods do not exceed EUR 3000 in value per consignment and per declarant and are not subject to prohibitions or restrictions;

- (b) the customs office responsible for the place where the subcontractor is established, where sub-contracting is involved;
  - (c) a different customs office in the Member State concerned which is competent for administrative reasons for the operation in question;
  - (d) another customs office in duly justified circumstances.
3. Oral declarations at export or re-export shall be lodged at the customs office competent for the place of actual exit of the goods.

## SECTION 2

### STANDARD CUSTOMS DECLARATIONS

#### SUBSECTION 1

#### GENERAL PROVISIONS

##### *Article IA-V-2-06 (522-1-01-IA)*

##### *Items of goods*

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 162	Article 165(a)	Article 198	-	IA

1. Where a customs declaration covers two or more items of goods, the particulars relating to each item shall be regarded as constituting a separate customs declaration.
2. Except where specific goods contained in a consignment are subject to different measures as referred to in Title II of the Code, goods contained in a consignment shall be regarded as constituting a single item where either of the following conditions is fulfilled:
  - (a) they are to be classified under a single tariff subheading;
  - (b) they are declared under a single tariff subheading in accordance with Article 177 of the Code.

##### *Article IA-V-2-07*

##### *Language*

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 162	Article 165(a)	Article 211	-	IA

The customs declaration shall be made in any language which is acceptable to the customs office where the declaration is lodged.

The customs authorities may require the declarant to provide a partial or total translation of the supporting documents into such a language.

## SUBSECTION 2

### SUPPORTING DOCUMENTS

## SECTION 3

### SIMPLIFIED CUSTOMS DECLARATIONS

#### *Article IA-V-2-10*

#### *Management of tariff quota in simplified customs declarations*

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 166	Article 169(a)		-	IA

1. Where goods subject to a first-come first-served tariff quota are declared for release for free circulation under a simplified declaration, the declarant may request the application of such measure only once the particulars necessary for the granting of such measure are available either in the simplified declaration or in the supplementary declaration.
2. Where the request is processed on the basis of the simplified declaration, the management of the applied tariff quota shall take into account the date of acceptance of the simplified declaration referred to in Articles 167(4) and 172 of the Code.
3. Where the request to benefit from a first-come first-served tariff quota is made in the supplementary declaration, the request can only be processed after the lodgement of the supplementary declaration but shall take into account the date of acceptance of the simplified declaration referred to in Articles 167(4) and 172 of the Code.

#### *Article IA-V-2-10a*

#### *Supporting documents*

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 166	Article 169(a)		-	IA

Supporting documents referred to in Article 163(2) of the Code shall be provided to the customs authorities before release of the goods.

*Article IA-V-2-11*

***Supplementary declaration***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 167(4)	Article 169(b)	Articles 253-289	-	IA

The supplementary declaration referred to in Article 167 of the Code may complete or replace the simplified declaration or the entry in the declarant's records. Where the supplementary declaration is general, periodic or recapitulative in nature and the authorisation holder is also authorised under self assessment to calculate the amount of import and export duty payable, that authorisation holder shall either lodge the supplementary declaration or make available to customs authorities the information of that supplementary declaration in its system.

**SECTION 4**

**PROVISIONS APPLYING TO ALL CUSTOMS DECLARATIONS**

*Article IA-V-2-12*

***Master Reference Number***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 172	Article 176(b)	-	Annex B-IA	IA

After acceptance of the customs declaration the customs authorities shall provide to the person who lodged the customs declaration the Master Reference Number of that declaration and the date of its acceptance.

*Article IA-V-2-12a*

***Customs declaration lodged prior to the presentation of the goods***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 171	Article 176(a)	-	Annex B-IA	IA

Where the customs declaration is lodged in accordance with Article 171 of the Code, customs authorities shall process the particulars provided in advance of the presentation of the goods in particular for the purposes of risk analysis.

## SECTION 5

### OTHER SIMPLIFICATIONS

#### SUBSECTION 1

##### GOODS FALLING UNDER DIFFERENT TARIFF SUB-HEADINGS

###### *Article IA-V-2-13*

###### *Goods falling under different tariff subheadings declared under a single subheading*

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 177(1)	Article 178	-	-	IA

For the purposes of Article 177(1) of the Code, where a consignment is made up of goods falling under tariff subheadings subject to ad-valorem and specific duties or only specific duties, the following shall apply:

- (a) where all specific duties are linked with only one unit of measure, the declarant shall apply the highest specific duty to all of the goods in the consignment subject to specific duties. The highest specific duty so determined shall be considered the highest rate of import or export duty.

In cases where there are goods in the consignment subject to ad-valorem duties, the highest specific duty shall be converted into an ad-valorem duty for each good subject to it in order to determine the highest rate of import or export duty. The highest rate of duty so determined shall then be applied to the value of the whole consignment;

- (b) where the specific duties are linked with different units of measure, the declarant shall apply the highest specific duty for each unit of measure to all of the goods in the consignment measured in that unit and subject to specific duties. Those highest specific duties shall be converted into ad-valorem duties for each type of good in order to determine the highest rate of import or export duty. The highest rate of duty so determined shall then be applied to the value of the whole consignment.

#### SUBSECTION 2

##### CENTRALISED CLEARANCE

###### *Article IA-V-2-14*

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

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

Article 22	Article 25(b)	Article 253h to m	-	IA
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1. The consultation procedure referred to in Article IA-I-2-13 shall apply to authorisations for centralised clearance referred to in Article 179 of the Code involving more than one customs authority, unless the decision-taking customs authority is of the opinion that the conditions for granting such an authorisation are not fulfilled.
2. At the latest 45 days after the date of acceptance of the application, the decision-taking customs authority shall communicate to the other customs authorities concerned the following:
  - (a) the application and the draft authorisation, including the time limit referred to in Article IA-V-2-16a(5) and (6);
  - (b) where appropriate, a control plan, elaborating the specific controls to be carried out by the different customs authorities involved once the authorisation is granted);
  - (c) other relevant information considered as necessary by the customs authorities involved.
3. The consulted customs authorities shall communicate their agreement or objections or changes to the draft authorisation and the proposed control plan, if any, within 45 days after the date on which the draft authorisation was communicated. Objections shall be duly justified.

Where objections are communicated within that period and no agreement is reached within 90 days after the date on which the draft authorisation was communicated, the authorisation shall be granted, except for the parts on which objections were raised.

Where the consulted customs authorities did not communicate objections within 45 days after the date on which the draft authorisation was communicated, their agreement shall be deemed to be given.

#### *Article IA-V-2-15*

#### ***Monitoring of the authorisation***

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

1. The customs authorities of the Member States shall without delay inform the decision-taking customs authority of any factors arising after the authorisation is granted which may influence its continuation or content.
2. All relevant information at the disposal of the decision-taking customs authority shall be made available to the customs authorities of the other Member States where the authorisation is used.

**Customs formalities and controls**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 179(4)	Articles 181(a) & (b)	Articles 253h – 253m	Annex B-IA	IA

1. The goods shall be presented at the customs office of presentation by the lodging at the supervising customs office of one of the following:
  - (a) a standard customs declaration;
  - (b) a simplified customs declaration;
  - (c) a notification of presentation as referred to in Article IA-V-2-20(1)(a).
2. Where the customs declaration takes the form of an entry in the declarant's records, Articles IA-V-2-20 to IA-V-2-22 shall apply.
3. The presentation waiver granted in accordance with Article 182(3) of the Code shall apply to centralised clearance only in the case referred to in Article IA-V-2-20(1)(f)..
4. Where the supervising customs office has accepted the customs declaration or received the notification referred to in paragraph 1(c), it shall:
  - (a) verify the customs declaration or notification;
  - (b) transmit immediately to the customs office of presentation the customs declaration or the notification;
  - (c) exchange risk information and risk analysis results in accordance with Article 46(5) UCC;
  - (d) inform that customs office of either of the following:
    - (i) that the goods may be released for the customs procedure concerned;
    - (ii) of any control required in accordance with Article 179(3)(c) of the Code.
5. In the case of paragraph 4(d)(i), the customs office of presentation shall, within the time limit laid down in the authorisation, inform the supervising customs office where its own controls pertaining to goods brought into or taken out of the customs territory of the Union, including its national prohibitions and restrictions, affect such release.
6. In the case of paragraph 4(d)(ii), the customs office of presentation shall, within the time limit laid down in the authorisation, acknowledge receipt of the request of the supervising customs office to carry out the required controls and where appropriate inform the supervising customs office of its own controls pertaining to goods brought into or taken out of the customs territory of the Union.
7. The supervising customs office shall inform the customs office of presentation of the release of the goods and of any amendment of the customs declaration or invalidation that occur after the release of the goods.
8. At export, the supervising customs office shall, upon release of the goods, make available to the declared customs office of exit information containing the particulars of the export declaration supplemented, as appropriate, by the supervising customs

office in accordance with Article IA-VIII-2-01. The customs office of exit shall inform the supervising customs office of the exit of the goods in accordance with Article IA-VIII-2-04. The supervising customs office shall certify the exit to the declarant in accordance with Article IA-VIII-2-06.

*Article IA-V-2-17*

***Centralised clearance involving more than one 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 179	Article 181(a)	Articles 253h – 253m	-	IA

Where the supervising customs office and the customs office of presentation are under the responsibility of two different customs authorities and in order to allow the Member States to comply with VAT and statistics requirements the supervising customs office shall communicate the following to the customs office of presentation, where applicable:

- (a) any amendment made after the release of the goods or the invalidation of the standard customs declaration;
- (b) any amendment of the supplementary declaration or the invalidation of that declaration.

**SUBSECTION 3**

**ENTRY IN THE DECLARANT'S RECORDS**

*Article IA-V-2-19*

***Control plan***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 23(5)	Article 25(c)	Articles 253k	-	IA

1. The customs authorities shall set up a control plan specific to the economic operator applying for the authorisation in order to ensure the supervision of the customs procedure(s) operated under an authorisation referred to in Article 182(1) of the Code and to define the frequency of the customs controls
2. Where applicable the control plan shall take into account the limitation period for notification of the customs debt referred to in Article 103(1) of the Code.
3. The control plan shall specify the modalities applicable in case of a presentation waiver in accordance with Article 182(3) of the Code.
4. In case of centralised clearance, the control plan, specifying the sharing of tasks between the supervising customs office and the customs office of presentation, shall take into account the prohibitions and restrictions applicable at the place where the customs office of presentation is located.

***Obligations of the holder of the authorisation***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 182(1)	Article 184	Articles 266, 267, 273, 274	-	IA

## 1. The holder of the authorisation shall:

- (a) present the goods to customs except where Article 182(3) of the Code applies and enter the date of the notification of presentation in the records;
- (b) enter at least the particulars of a simplified customs declaration, and any supporting documents in the records;
- (c) on request of the supervising customs office, make available to that office the particulars of the customs declaration entered in the records or any supporting document;
- (d) make available to the supervising customs office information on goods that are subject to restrictions and prohibitions;
- (e) provide to the supervising customs office the documents as referred to in Article 163(2) of the Code before the goods declared can be released;
- (f) where the waiver referred to in Article 182(3) of the Code applies, provide the customs office with the information necessary to end temporary storage except where the holder of the authorisation for entry in the declarant's records and the holder of the authorisation for the operation of temporary storage facilities are the same person;
- (g) except in cases referred to in Article 167(2) of the Code, lodge the supplementary declaration to the supervising customs office in the manner and within the time limit laid down in the authorisation.

## 2. The holder of the authorisation shall not:

- (a) use the authorisation with regard to customs declarations which constitute the application for an authorisation for a special procedure in accordance with Article DA-VII-1-02;
- (b) use the authorisation with regard to customs declarations which replace an entry summary declaration in accordance with Article 130(1) of the Code.

***Release of the goods***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 182	Article 184	Articles 266, 267, 273, 274, 284	-	IA

1. Where the authorisation lays down a time limit for any control requests the goods shall be deemed to have been released for the customs procedure at the expiry of that time limit, unless the supervising customs office has indicated within that time limit its intention to perform a control.
2. Where the authorisation does not lay down a time limit for control requests, the supervising customs office shall release the goods.

*Article IA-V-2-22*

***Tariff quota***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 182	Article 184	New General Articles 253(6)	Annex B-IA	IA

1. Where goods subject to a first-come first-served tariff quota are declared for release for free circulation by entry in the records, the holder of the authorisation shall request the application of such measure in the supplementary declaration.
2. Where the request to benefit from a first-come first-served tariff quota is made in the supplementary declaration, the request can only be processed after the lodgement of the supplementary declaration but shall take into account the date on which the goods are entered in the declarant's records referred to in Articles 167(4) and 182(2) of the Code.

**SUBSECTION 4**

**SELF-ASSESSMENT**

*Article IA-V-2-26*

***Determination of the amount of import and export duty payable***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 185(1)	Article 187		-	IA

1. Where an economic operator is authorised to determine the amount of import and export duty payable as referred to in Article 185(1) of the Code, at the end of the aggregation period not exceeding one calendar month, that operator shall determine the amount of import and export duty payable for that period, in accordance with the rules laid down in the authorisation.
2. Within 10 days from the end of the aggregation period, the holder of the authorisation shall provide to the supervising customs office the details of the amount determined in accordance with paragraph 1. The customs debt shall be deemed to be notified at the time of that submission.

3. The holder of the authorisation shall pay the amount referred to in paragraph 2 within the period prescribed in the authorisation.

## CHAPTER 3

### *Verification and release of goods*

#### *Section 1*

#### *Verification*

##### *Article IA-V-3-01*

#### *Place and time of examination of the goods*

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 189	Article 193	Article 239	-	IA

1. Where the competent customs office has decided to examine the goods, or take a sample thereof, the goods shall be examined in the places designated and during the hours appointed for that purpose by the customs authorities.
2. At the request of the declarant, the competent customs office may authorise the examination of goods in places or during hours other than those referred to in paragraph 1.

##### *Article IA-V-3-03*

#### *Examination of the goods*

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 189 & 190	Article 193	Articles 240-241	-	IA

1. Where the customs authorities decide to examine the goods or part of the goods or to take samples, they shall inform the declarant thereof.
2. Where they decide to examine a part of the goods only, the customs authorities shall inform the declarant which items they wish to examine. The customs authorities' choice shall be final
3. Where the declarant refuses to be present at the examination of the goods or to provide the assistance necessary for that purpose, the customs authorities shall set a time limit for compliance, unless they consider that such an examination may be dispensed with.

If, on expiry of the time limit, the declarant has not complied with the requirements of the customs authorities, the latter for the purposes of applying Article 198(1)(b) of the Code, shall proceed with the examination of the goods, at the declarant's risk and expense, calling if necessary on the services of an expert or any other person

designated in accordance with the provisions in force in the Member State concerned in so far as no provisions exist in Union law.

The findings made by the customs authorities during the examination shall have the same validity as if the examination had been carried out in the presence of the declarant.

4. Where it has not been possible, for reasons attributable to the declarant, to undertake or continue examination of the goods or taking samples, Article 198 (1) of the Code shall apply.

#### *Article IA-V-3-04*

#### ***Taking of samples***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 189 & 190	Article 193	Articles 242, 243, 245	-	IA

1. Samples shall be taken by the customs authorities themselves. However, they may ask that this be done under their supervision by the declarant.
2. The taking of samples shall be carried out in accordance with the methods laid down in the provisions in force.
3. The quantities taken as samples should not exceed what is needed for analysis or more detailed examination, including possible subsequent analysis.
4. The quantities taken by the customs authorities as samples shall not be deducted from the quantity declared.
5. Where an export or outward processing declaration is concerned, the declarant shall be authorised, where circumstances permit, to replace the quantities of goods taken as samples by identical goods, in order to make up the consignment.
6. Where the declarant refuses to be present at the taking of samples or where he fails to render the customs authorities all the assistance needed to facilitate the operation, Article IA-V-3-03(3) shall apply.

#### *Article IA-V-3-05*

#### ***Examination of samples***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 189 & 190	Article 193	None	-	IA

1. Examination of samples shall be carried out in accordance with the methods of analysis laid down in the Union legislation. Other methods may also be used provided they are comparable with the methods specified in the national or Union legislation. In cases of dispute, the results obtained by the method specified in the Union legislation shall be decisive.

2. Where the examination of samples leads to different results requiring different customs treatment, including classification under two or more different tariff subheadings, within the same or different samples, further samples shall be taken, where possible.
3. Where the results of the examination of the further samples confirm different results, the results taken together shall be deemed to apply to the whole quantity declared and the customs treatment of the goods shall be split in the proportion established through the samples. The same shall apply where it is not possible to take further samples.

*Article IA-V-3-06*

***Return or disposal of samples taken***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 189 & 190	Article 193	Article 246	-	IA

1. The samples taken shall be returned to the declarant at his request, except in the following cases:
  - (a) where they are destroyed by the analysis or the examination;
  - (b) where they need to be kept by the customs authorities for the purposes of either of the following:
    - (i) further examination;
    - (ii) appeal or court proceedings.
2. Where the declarant does not ask for samples to be returned, the customs authorities shall dispose of them in accordance with Article 198 (1) of the Code. The customs authorities may require the declarant to remove or accept any samples that remain.

*Article IA-V-3-07*

***Results of the verification of the customs declaration and of the examination of the goods***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 191	Article 193	Article 247	-	IA

1. Where the customs authorities verify the customs declaration or examine the goods, they shall record the basis, the results of any such verification or examination and, where appropriate, the means of identification adopted. In the case of partial examination of the goods, particulars of the goods examined shall also be recorded. Where appropriate, the customs authorities shall indicate that the declarant was absent.

The records shall include the date of the verification or examination and identify the official responsible.

2. The customs authorities shall inform the declarant of the results of the verification or examination.
3. Where the results of the verification of the customs declaration or of the examination of the goods are not in accordance with the particulars given in the declaration, the customs authorities shall record the particulars to be taken into account for the purposes of the following:
  - (a) calculating the amount of import or export duty and other charges on the goods in question;
  - (b) calculating any refunds or other amounts or financial advantages provided for on export under the common agricultural policy;
  - (c) applying the other provisions governing the customs procedure under which the goods are placed.

## SECTION 2

### RELEASE

#### *Article IA-V-3-08*

##### ***Release of the goods before the results of the verification of the customs declaration***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 191	Article 193	Article 248(1), (4)	-	IA

Where the customs authorities consider that the verification of the customs declaration may result in a higher amount of import or export duty or other charges to become payable than that resulting from the particulars of the customs declaration, the release of the goods shall be conditional upon the provision of a guarantee sufficient to cover the difference between the amount according to the particulars of the customs declaration and the amount which may finally be payable.

However, the declarant may request the immediate notification of the customs debt to which the goods may ultimately be liable instead of lodging this guarantee.

#### *Article IA-V-3-09*

##### ***Release of the goods after verification***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 191 & 194(1)	Article 193	Article 248(2), (3)	-	IA

1. Where, on the basis of the verification of the customs declaration, the customs authorities determine an amount of import or export duty different from the amount which results from the particulars in the declaration, Article 195 (1) of the Code shall apply as regards the amount thus assessed.

2. Where the customs authorities have doubts about whether or not a prohibition or restriction applies and this cannot be resolved until the results of the checks carried out by the customs authorities are available, the goods in question shall not be released.

*Article IA-V-3-10*

***Notification of the release of goods***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 188 & 194	Article 193	Article 249	-	IA

1. The customs authorities shall record the release of the goods for the customs procedure concerned indicating at least the reference of the customs declaration or notification and the date of release.
2. The customs authorities shall notify the release to the declarant. Where the goods were in temporary storage before their release, they shall also inform the holder of the authorisation for the operation of the relevant temporary storage facilities of such release.

*Article IA-V-3-11*

***Unreleased goods***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 188 & 194	Article 193	Article 250	-	IA

1. Where the customs authorities can not release the goods, they shall give the declarant a reasonable time limit to regularise the situation of the goods.
2. In the case referred to in Article 198(1)(b) of the Code, the customs authorities may, at the risk and expense of the declarant, transfer the goods in question to special premises under the customs authorities' supervision.

## Chapter 4

### *Disposal of goods*

#### *Article IA-V-4-01*

#### *Destruction of goods*

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 197	Article 200(a)	Second subparagraph of Article 842(2)	-	IA

The customs authorities shall specify the type and quantity of any waste or scrap resulting from the destruction in order to determine any customs duty and other charges applicable to them and to be used when they are placed under a customs procedure or re-exported.

#### *Article IA-V-4-02*

#### *Abandonment of goods*

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 199	Article 200(c)	Articles 252, 842	-	IA

1. When the owner of the goods, a person holding a similar right of disposal over the goods or, where applicable, the holder of the procedure, requests abandonment to the State, the customs authorities may reject the request in the following cases:
  - (a) when the goods cannot be put on the Union market;
  - (b) when the goods are required to be destroyed in accordance with Union or national law;
  - (c) when the goods cannot be sold within the customs territory of the Union;
  - (d) when the cost of a sale is disproportionate to the value of the goods.
2. The customs authorities may consider that a request for the abandonment to the State has been made in accordance with Article 199 of the Code where the following conditions are fulfilled:
  - (a) the customs authorities made a request for identification of the owner of the goods;
  - (b) no abandonment to the State is requested within 90 days from the date when the request under point (a) is made public.

***Sale of goods and other measures taken by the customs authorities***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 198(1)	Article 200(b)	Article 867a(2)	-	IA

1. Customs authorities may sell goods abandoned to the State or confiscated only on the condition that the buyer immediately carries out the formalities to place them under a customs procedure or to re-export them.
2. Where the sale is at a price inclusive of the amount of import duty and other charges, the sale shall be considered the equivalent to release for free circulation, and the customs authorities shall calculate the amount of duty and enter it in the accounts. That sale shall be conducted according to the procedures in force in the Member State concerned.
3. Where the customs authorities decide to deal with goods abandoned to the State, seized or confiscated otherwise than by sale, they shall immediately carry out the formalities to:
  - (a) place them under a customs procedure;
  - (b) re-export them;
  - (c) destroy them.

## TITLE VI

# RELEASE FOR FREE CIRCULATION AND RELIEF FROM IMPORT DUTY

## CHAPTER 1

### *Release for free circulation*

#### *Article IA-VI-1-01*

##### *Banana weighing certificate*

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 163(1)	Article 165(b)	Articles 290c	Annex 61-02-IA	IA

1. The authorised weigher referred to in Article DA-VI-1-01 shall give the customs authorities advance notice of the weighing of a consignment of fresh bananas for the purpose of drawing up a banana weighing certificate, giving details of the type of packaging, the origin and the time and place of weighing.
2. The banana weighing certificate shall be in the declarant's possession and at the disposal of the customs authorities at the time of lodging of a declaration for release for free circulation of fresh bananas falling within CN code 0803 90 10 subject to import duty.
3. The banana weighing certificate shall be drawn up on a form corresponding to the specimen provided in Annex 61-02-IA.

#### *Article IA-VI-1-02*

##### *Weighing of fresh bananas*

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 188	Article 193	Article 290c(3)	Annex 61-03-IA	IA

Customs offices shall verify the net weight of fresh bananas, on the basis of risk analysis, by checking at least 5 % of the total number of banana weighing certificates presented each year, either by being present at the weighing of the representative samples of the bananas by the authorised weigher or by weighing those samples themselves, in accordance with the procedure laid down in points 1, 2 and 3 of Annex 61-03-IA.

## CHAPTER 2

### *Relief from import duty*

#### SECTION 1

#### RETURNED GOODS

##### *Article IA-VI-2-01*

##### *Information required*

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 203(6)	Article 207	Article 848	-	IA

1. The information establishing that the conditions for the relief have been fulfilled shall be made available to the customs office where the customs declaration for release for free circulation is lodged.
2. The information referred to in paragraph 1 may be provided in particular by any of the following means:
  - (a) an access to the relevant particulars of the customs declaration or of the re-export declaration, on the basis of which the returned goods were originally exported or re-exported from the customs territory of the Union;
  - (b) a print out, authenticated by the competent customs office, of that customs declaration or re-export declaration;
  - (c) a document issued by the competent customs office, with the relevant particulars of that customs declaration or re-export declaration;
  - (d) an information sheet INF3.
3. Where evidence available to the competent customs authorities or ascertainable by them from the person concerned indicates that the goods declared for release for free circulation were originally exported from the customs territory of the Union and at that time fulfilled the conditions for being granted relief from import duty as returned goods, the documents referred to in paragraph 2 shall not be required.
4. Paragraph 2 shall not apply to the international movement of packing materials, means of transport or certain goods admitted under specific customs arrangements where autonomous or conventional provisions lay down that customs documents are not required in these circumstances. Nor shall it apply where goods may be declared for release for free circulation orally or by any other act.
5. The customs office where the customs declaration for release for free circulation is lodged may require the person requesting the relief from import duty to provide any other information it considers necessary, to establish in particular that:
  - (a) the goods are returned in the state in which they were exported, in accordance with Article DA-VI-2-02;

- (b) the conditions laid down in Article DA-VI-2-03 are fulfilled.

*Article IA-VI-2-01a*

***Goods which benefited on export from measures laid down under the common agricultural policy***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 203(6)	Article 207	Article 849(1) & (5)		DA

1. A declaration for release for free circulation relating to returned goods whose export may have given rise to the completion of export formalities with a view to obtaining refunds or other amounts provided for on export under the common agricultural policy, shall be supported not only by the documents referred to in Article IA-VI-2-01, but by a certificate issued by the authorities responsible for the grant of such refunds or amounts in the Member State of export.
2. Where the customs authorities at the customs office where the goods are declared for release for free circulation have the means to satisfy themselves that no refund or other amount provided for on export under the common agricultural policy has been granted, and cannot subsequently be granted, the certificate referred to in paragraph 1 shall not be required.

*Article IA-VI-2-02*

***Issuing information sheet INF 3***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 203(6)	Article 207	Articles 851-855	Annex 62-01-IA Annex 62-02-IA	IA

1. For the purposes of identifying the goods and subject to paragraph 3, information sheet INF 3 shall be issued at the exporter's request by the customs authorities at the customs office of export at the time of completion of the export formalities for the goods concerned, if the exporter declares that it is probable that these goods will be returned via a customs office other than the customs office of export.
2. Information sheet INF 3 may also be issued, at the exporter's request, by the customs authorities at the customs office of export after completion of the export formalities for the goods concerned, provided that those authorities can establish, on the basis of the information at their disposal, that the particulars in the exporter's request relate to the goods exported.
3. In the case of the goods referred to in Article IA-VI-2-01a (1), information sheet INF 3 may be issued only after completion of the relevant export formalities, and subject to the proviso in paragraph 2.

4. Where it is expected that the exported goods will be returned to the customs territory of the Union through several customs offices other than the customs office of export, the exporter may ask for several information sheets INF 3 to be issued to cover the total quantity of the goods exported.
5. The exporter may ask the customs authorities which issued an information sheet INF 3 to replace it by several information sheets INF 3 covering the total quantity of goods included in the information sheet INF 3 initially issued.
6. The exporter may ask for an information sheet INF 3 to be issued in respect of a proportion only of the exported goods.
7. Where information sheet INF 3 is made on paper, the original and one copy shall be returned to the exporter for presentation at the customs office of reimport. The second copy shall be kept in the official files of the customs authorities who issued it.
8. Where information sheet INF 3 is made on paper, in the event of theft, loss or destruction of the original information sheet INF 3, the person concerned may ask the customs authorities who issued it for a duplicate. They shall comply with this request if the circumstances warrant it.  
  
The customs authorities shall record on the copy of information sheet INF 3 in their possession that a duplicate has been issued.
9. Where information sheet INF 3 is made on paper, it shall be drawn up on a form corresponding to the specimen provided in Annex 62-02-IA.

*Article IA-VI-2-03*

***Communication between authorities***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 203(6)	Article 207	Article 856	Annex 62-01-IA  Annex 62-02-IA	IA

1. At the request of the customs authorities of the Member State of re-import, the customs authorities of the Member State of export shall communicate to the former all the information at their disposal to enable them to determine whether the goods meet the conditions necessary to benefit from the provisions of this section.
2. Information sheet INF 3 may be used for the request and the transmission of the information referred to in paragraph 1.

## ***Section 2***

### ***Sea-fishing and products taken from the sea***

#### ***Article IA-VI-2-04***

##### ***Exemption from import duty***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 208	Article 209	Article 856a	-	IA

For the purposes of granting the exemption from import duty laid down in Article 208(1) of the Code, Article DA-V-1-12 shall apply.

However, the code referred to in point (a) of Article DA-V-1-12 shall be:

‘C208’.

## TITLE VII

# SPECIAL PROCEDURES

## CHAPTER 1

### *General provisions*

#### *Article IA-VII-1-01*

##### *Scope of the Chapter*

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

This Chapter shall apply to the special procedures provided for in Article 210(b) to (d) of the Code.

#### *Section 1*

##### *Application for an authorisation*

#### *Article IA-VII-1-02*

##### *Supporting document for an oral customs declaration for temporary admission*

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22(2)	Article 25(a)	499	Annex 71-01-IA	IA

For the purposes of the application of DA-VII-1-04 the form as illustrated in Annex 71-01-IA shall be used. The supporting document referred to in Article DA-VII-1-04 shall be presented in duplicate and one copy shall be endorsed by the customs authorities and given to the holder of the authorisation.

#### *Section 2*

##### *Taking a decision on the application*

#### *Article IA-VII-1-04*

##### *Burden of proof*

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

Article 211(6)	Article 213		-	IA
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In the context of economic conditions as referred to in Article 211(4)(b) of the Code, the burden of proof whether evidence exists that the essential interests of Union producers are likely to be adversely affected before or after issuing an authorisation shall lie with the producers in the Union.

*Article IA-VII-1-05*

***Requesting an examination of the economic conditions***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 211(6)	Article 213	Article 503(c)	-	IA

1. Where an examination of the economic conditions is required, the competent customs authority for taking a decision on the application for a authorisation as referred to in Article 211(1)(a) of the Code shall request such examination. The competent Member State shall transmit the file to the Commission without delay.
2. Where, after issuing an authorisation, evidence becomes available that the essential interests of producers of the Union are likely to be adversely affected because of the use of a processing procedure, the Member State concerned shall inform the Commission so that the economic conditions will be examined.
3. An examination of the economic conditions at Union level may take place at the initiative of the Commission.

*Article IA-VII-1-06*

***Conclusion drawn on the examination of the economic conditions***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 211(6)	Article 213	Article 504(4)	-	IA

1. The conclusion drawn on the examination of the economic conditions shall be taken into account by the customs authorities concerned and by any other customs authorities dealing with similar applications or authorisations.
2. Where the conclusion is that an application or an authorisation concerns a unique case, this case cannot be considered as a precedent to be used for similar applications or authorisations.

*Article IA-VII-1-06a*

***Revocation of an authorisation in the context of an examination of the economic conditions***

<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 28 (1) (a)	Article 32		-	IA

Where it has been concluded that the economic conditions are no longer fulfilled, the competent customs authority shall revoke the relevant authorisation. The revocation shall take effect no later than one year after the day following the date on which a decision on the revocation is received by the holder of the authorisation.

#### *Article IA-VII-1-07*

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

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22	Article 25(b)	Articles 292(5),(7), 500	ex Annex 67	IA

- Article IA-I-2-13 shall apply to authorisations involving more than one Member State under the following conditions set out in paragraphs 2 to 5, unless the decision-taking customs authority is of the opinion that the conditions for granting such an authorisation are not fulfilled.
- 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.
- No authorisation involving more than one Member State shall be issued without the prior agreement of the customs authorities concerned on the draft authorisation.
- 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-VII-1-08*

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

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22	Article 25(b)	Articles 292(5), (7), 501	ex Annex 67	IA

- The prior agreement in accordance with Article IA-VII-1-07(3) shall be replaced by simple notification in any of the following cases where:
  - an authorisation involving more than one Member State is

- (i) renewed;
  - (ii) subject to minor amendments;
  - (iii) annulled;
  - (iv) suspended;
  - (v) revoked;
  - (b) two or more Member States have agreed thereto;
  - (c) the only activity involving different Member States is an operation where the customs office of placement and the customs office of discharge are not the same;
  - (d) the application for an authorisation for temporary admission which involves more than one Member State is made based on a customs declaration in the standard form.
2. Neither prior agreement nor notification shall be needed where any of the following applies:
- (a) ATA or CPD carnets are used;
  - (b) the authorisation for temporary admission is granted by release of goods for the customs procedure in accordance with Article IA-VII-1-09;
  - (c) two or more Member States have agreed thereto;
  - (d) the only activity involving different Member States is the movement of goods.
3. Where all Member States involved have agreed to use the simplifications in accordance with paragraphs (1)(b) or (2)(c), the Commission shall be notified accordingly by the concerned Member States.

*Article IA-VII-1-09*

***Other form of an authorisation***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 6(2)	Article 8(1)(a)	Articles 292(2), 505	ex Annex 67	IA

Where an application has been made in accordance with Article DA-VII-1-02(1), (1a) and (4) (710-02 DA), the authorisation shall be granted by release of goods for the relevant customs procedure

## SECTION 3

### OTHER PROCEDURAL RULES

#### *Article IA-VII-1-10a*

##### *Customs declaration lodged at another customs office*

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 158, 215	Article 217	Article 510	-	IA

The competent customs authority may allow in exceptional cases that the customs declaration may be lodged at a customs office other than those specified in the authorisation. In that case the competent customs authority shall inform the supervising customs office without delay.

#### *Article IA-VII-1-10*

##### *Discharge of a special procedure*

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 215	Article 217	Article 520(1)	-	IA

1. Where goods have been placed under a special procedure using two or more declarations by virtue of one authorisation, the placing or assignment of such goods or the products obtained therefrom under a subsequent customs procedure, or to their prescribed end-use, shall be considered to discharge the procedure for the goods in question placed under the earliest of the declarations (hereinafter referred to as 'first in first out principle').

Where a special procedure is discharged by taking goods out of the customs territory of the Union or by destruction in accordance with Article 215(1) of the Code the first in first out principle shall also apply.

However, the holder of the authorisation or the holder of the procedure may request the discharge to be made in relation to specific goods placed under the procedure.

Application of the first in first out principle shall not lead to unjustified import duty advantages.

2. Where the goods under the special procedure are placed together with other goods, and there is total destruction or irretrievable loss, the customs authorities may accept evidence produced by the holder of the procedure indicating the actual quantity of goods under the procedure which was destroyed or lost.

Where the holder of the procedure cannot produce evidence acceptable to the customs authorities, the amount of goods which has been destroyed or lost shall be established by reference to the proportion of goods of the same type under the procedure at the time when the destruction or loss occurred.

*Article IA-VII-1-11a*

***Bill of discharge***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 215	Article 217	Article 521	-	IA

1. Without prejudice to Articles 46 and 48 of the Code, the supervising customs office shall control the bill of discharge as referred to in *Article DA-VII-1-16(1)* without delay.  
The supervising customs office may accept the amount of import duty payable determined by the holder of the authorisation.
2. The amount of import duty payable shall be entered in the accounts as referred to in Article 104 of the Code within 14 days of the date on which the bill of discharge was communicated to the supervising customs office.
3. The holder of the authorisation shall be notified of the amount of import duty entered in the accounts without delay.

*Article IA-VII-1-11b*

***Transfer of rights and obligations***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 218	Article 222(a)	--	-	IA

The competent customs office shall decide whether a transfer of rights and obligations as referred to in Article 218 of the Code may take place or not. If yes, the competent customs office shall establish the conditions under which such transfer is allowed.

*Article IA-VII-1-12*

***Movement of goods under a special procedure***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 219	Article 222(b)	Article 298(1), 511	-	IA

1. Movement of goods to the customs office of exit with a view to discharging a special procedure other than end-use and outward processing by taking goods out of the customs territory of the Union shall be carried out under cover of the re-export declaration.

2. Where goods are moved under outward processing from the customs office of placement to the customs office of exit, the provisions pertaining to the export procedure shall apply *mutatis mutandis*.
3. Where goods are moved under end-use to the customs office of exit, the provisions pertaining to the export procedure shall apply *mutatis mutandis*.
4. Customs formalities other than keeping of records as referred to in Article 214 of the Code are not required for any movement which is not covered by paragraphs 1 to 3.
5. Where movement of goods takes place in accordance with paragraphs 1 and 3, the goods remain under the special procedure until they have been taken out of the customs territory of the Union.

*Article IA-VII-1-13*

***Formalities for equivalent goods***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 223(2)	Article 225	Articles 541, 545	-	IA

1. Use of equivalent goods shall not be subject to the formalities for placing goods under a special procedure.
2. Equivalent goods may be stored together with other Union goods or non-Union goods. In such cases the customs authorities may establish specific methods of identifying the equivalent goods with a view to distinguishing them from other Union goods or non-Union goods.

Where it is impossible or would only be possible at disproportionate cost to identify at all times each type of goods, accounting segregation shall be carried out with regard to each type of goods, customs status and, where appropriate, origin of the goods.

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 223	Article 225	Articles 541, 545	-	IA

3. In the case of end-use, the goods which are replaced by equivalent goods shall no longer be under customs supervision in any of the following cases:
  - (a) the equivalent goods have been used for the purposes laid down for the application of the duty exemption or reduced rate of duty;
  - (b) the equivalent goods are exported, destroyed or abandoned to the state;
  - (c) the equivalent goods have been used for purposes other than those laid down for the application of the duty exemption or reduced duty rate if the applicable import duty has been paid.

*Article IA-VII-1-14*

***Status of equivalent goods***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 223	Article 225	Articles 541, 545	-	IA

1. In case of customs warehousing and temporary admission the equivalent goods shall become non-Union goods and the goods which they are replacing shall become Union goods at the time of their release for the subsequent customs procedure discharging the procedure or at the time when the equivalent goods have left the customs territory of the Union.
2. In case of inward processing the equivalent goods and the processed products made therefrom shall become non-Union goods and the goods which they are replacing shall become Union goods at the time of their release for the subsequent customs procedure discharging the procedure or at the time when the processed products have left the customs territory of the Union.

However, where the goods placed under the inward processing procedure are put on the market before the procedure is discharged, they shall change their status at the time they are put on the market. In exceptional cases, where the equivalent goods are expected not to be available at the time putting of the goods on the market, the customs authorities may allow, at the request of the holder of the procedure, the equivalent goods to be available at a later time within a reasonable period to be determined by them.

3. In case of prior export of processed products under inward processing, the equivalent goods and the processed products made therefrom shall become non-Union goods with retroactive effect on their release for the export procedure if the goods to be imported are placed under that procedure.

In that situation, the goods to be imported shall become Union goods at the time of their placing under inward processing.

*Article IA-VII-1-15*

***Electronic system relating to eATA carnets***

<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, 'eATA Carnet System', as defined by the Commission and Member States in agreement with each other, shall be used for the processing, exchange and storage of information pertaining to eATA carnets issued based on Article 21a of the Istanbul Convention. Information shall be made available through this system by the competent customs authority of the Member State without delay.

2. Where appropriate, access to the information referred to in paragraph 1 may be granted also to other competent customs authorities concerned of third countries and to eATA carnets issuing bodies in the framework of Article 12(2) and (3) of the Code.

*Article IA-VII-1-15a*

***Electronic system relating to Standardised exchange of information (INF)***

<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

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 standardised exchange of information (hereinafter referred to as 'INF') pertaining to:

- (a) inward processing EX/IM or the outward processing EX/IM;
- (b) inward processing IM/EX or outward processing IM/EX if more than one Member State is involved; or.
- (c) inward processing IM/EX if one Member State is involved and the responsible customs authority as referred to in Article 101(1) of the Code has requested an INF.
- (d) Such system shall also be used for the processing and storage of the relevant information. If an INF is required, the information shall be made available through this system by the supervising customs office without delay. If a customs declaration, re-export declaration or re-export notification refers to an INF, the competent customs authorities shall update the INF without delay.

In addition the electronic information and communication system shall be used for the standardised exchange of information related to commercial policy measures.

## CHAPTER 2

### *Transit*

#### SECTION 1

##### EXTERNAL AND INTERNAL TRANSIT

##### SUBSECTION 1

##### GENERAL PROVISIONS

###### *Article IA-VII-2-01*

###### *Controls and formalities on re-entry*

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(b), (c), (e), (f), 227(2)(b), (c), (e), (f)	Article 232, 236	Articles 452, 462(2)	-	IA

Where, in the course of movement of goods from one point in the customs territory of the Union to another, goods pass through a territory outside of the customs territory of the Union, the controls and formalities in accordance with the TIR Convention, the ATA Convention /Istanbul Convention, under cover of Form 302 or under the postal system shall be carried out at the points where the goods temporarily leave the customs territory of the Union and where they re-enter that territory.

###### *Article IA-VII-2-01a*

###### *Electronic transit system*

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 16(1)	Articles 17	Article 344a, 454	-	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 of TIR carnet data for TIR operations and for the completion of the customs formalities of the Union transit procedure.
2. In case of discrepancies between the particulars in the TIR carnet and the particulars in the electronic transit system, the TIR carnet shall prevail.

## SUBSECTION 2

### MOVEMENT IN ACCORDANCE WITH THE TIR CONVENTION

#### *Article IA-VII-2-02*

##### *Scope*

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)b, 227(2)	Article 232	Article 454	-	

This Subsection shall apply to TIR operations without prejudice to the TIR Convention.

#### *Article IA-VII-2-03*

##### *TIR operation in particular circumstances*

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 6(3)(b), 226(3)(b), 227(2)(b)	Articles 8(1)(b), 232	Article 454	-	IA

The customs authorities shall accept TIR carnets without exchange of TIR carnet data in the event of a temporary failure of:

- (a) the customs authorities electronic transit system;
- (b) the application for lodging the TIR carnet data by means of data-processing techniques;
- (c) the network between the application for lodging the TIR carnet data by means of data-processing techniques and the customs authorities.

The events provided for in point b) and c) shall be subject to the approval of the customs authorities.

#### *Article IA-VII-2-04*

##### *Prescribed itinerary*

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(b), 227(2)(b)	Article 232	Article 457b	-	IA

The customs office of departure or entry may prescribe an itinerary for TIR transport. At least the Member States to be transited shall be entered in the electronic transit system and on the TIR carnet, taking into account any details communicated by the TIR carnet holder.

**Formalities at the customs office of departure or entry**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(b), 227(2)(b)	Article 232	Article 454	Annex 52-01-IA, Annex 52-05-IA, Annex 52-06-IA	IA

1. The TIR carnet holder shall lodge the TIR carnet data at the customs office of departure or entry.
2. The customs office of departure or entry shall set a time limit within which the goods must be presented at the customs office of destination or exit, taking into account the following:
  - (a) the itinerary;
  - (b) the means of transport;
  - (c) transport or other legislation;
  - (d) any relevant information communicated by the TIR carnet holder.
3. The time-limit prescribed by the customs office of departure shall be binding on the customs authorities of the Member States whose territory is entered during a TIR operation and shall not be altered by those authorities.
4. On release of the goods for the TIR operation, the customs office of departure or entry shall record the Master Reference Number in the TIR carnet. The customs office of departure or entry shall notify the TIR holder of the release of the goods for the TIR operation.  
  
At the request of the TIR holder the customs office of departure shall give a transit accompanying document or a transit/security accompanying document to the TIR carnet holder or it is sent to him. The transit accompanying document or transit/security accompanying document shall correspond to the specimen, respectively, set out in Annexes 52-03 and 52-05.
5. The customs office of departure or entry shall transmit the particulars of the TIR operation to the declared customs office of destination or exit .

**Incidents en route**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(b), 227(2)(b)	Article 232	None	-	IA

1. The carrier shall present without undue delay the goods together with the road vehicle, the combination of vehicles or the container, the TIR carnet and the Master Reference Number of the TIR operation to the nearest customs authority of the Member State in whose territory the means of transport is located where:
  - (a) the prescribed itinerary is changed;
  - (b) there is an incident or accident within the meaning of Article 25 of the TIR Convention.
2. Where the customs authority referred to in paragraph 1 considers that the TIR operation concerned may continue it shall take any steps that may be necessary.  
 Relevant information concerning the incidents referred to in paragraph 1 shall be recorded in the electronic transit system by that customs authority.

*Article IA-VII-2-06*

***Presentation at the customs office of destination or exit***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(b), 227(2)(b)	Article 232	None	-	IA

1. During the official opening hours, the following shall be presented at the customs office of destination or exit:
  - (a) the goods together with the road vehicle, the combination of vehicles or the container;
  - (b) the TIR carnet;
  - (c) the Master Reference Number of the TIR operation;
  - (d) any further required information.

The customs office of destination or exit may, at the request and expense of the person concerned, allow the presentation outside the official opening hours or the presentation in any other place.
2. Where the presentation has taken place at the customs office of destination after expiry of the time limit prescribed by the customs office of departure or entry and where this failure to comply with the time limit is due to circumstances which are explained to the satisfaction of the customs office of destination or exit and are not attributable to the carrier or the holder of the procedure, the latter shall be deemed to have complied with the time limit prescribed.
3. A TIR operation may end at a customs office other than that declared in the transit declaration. That customs office shall then become the actual customs office of destination or exit.

**Formalities at the customs office of destination or exit**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(b), 227(2)(b)	Article 232	Article 455	-	IA

1. The customs office of destination or exit shall notify the customs office of departure or entry of arrival of the goods on the day the goods together with the road vehicle, the combination of vehicles or the container, the TIR carnet, the Master Reference Number of the TIR operation and other relevant documents are presented at the customs office of destination or exit or at any other place in accordance with Article VII-2-06(1).
2. Where the TIR operation is terminated at another customs office than that declared, the actual customs office of destination or exit shall notify the arrival to the customs office of departure or entry on the day the goods are presented at the actual customs office of destination or exit .  
  
The customs office of departure or entry shall notify the arrival to the originally declared customs office of destination or exit.
3. The customs office of destination or exit shall notify the control results to the customs office of departure or entry within the following time limits:
  - (a) at the latest on the third day following the day the goods are presented at the customs office of destination or exit or at any other place, in accordance with Art. IA-VII-2-06(1). In exceptional cases the time-limit may be extended up to six days;
  - (b) where goods arrive at an authorised consignee as referred to in Article DA-VII-2-03 at the latest on the sixth day following the day the goods have been delivered to the authorised consignee.
4. The customs office of destination or exit shall terminate the TIR operation in accordance with Articles 1(d) and 28 of the TIR Convention. It shall complete counterfoil No 2 of the TIR carnet and retain Voucher No 2 of the TIR carnet. The TIR carnet shall be returned to the TIR holder or to the person acting on his behalf.
5. Where Article IA-VII-2-03 applies, the customs authorities of the Member State of destination or exit shall return the appropriate part of Voucher No 2 of the TIR carnet to the customs office of departure or entry without delay and at the latest within 8 days from the date when the TIR operation was terminated.

**Initiating an enquiry procedure**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(b),	Article 232	Article 455a	-	IA

227(2)(b)				
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1. When the customs authority of the Member State of departure or entry has not received the notification of arrival of the goods by the time limit within which the goods shall be presented at the customs office of destination or exit, or has not received the control results within six days after the notification of arrival of the goods has been received, that authority shall consider initiating the enquiry procedure in order to obtain the information needed to discharge the TIR operation.  
  
Where it is not possible to obtain such information, the customs authority of the Member State of departure or entry shall do the following:
  - (a) establish whether a customs debt has been incurred;
  - (b) identify the debtor;
  - (c) determine the customs authority responsible for notification of the customs debt in accordance with Article 102(1) of the Code.
2. The enquiry procedure shall be initiated within a period of seven days after the expiry of one of the time limits referred to in paragraph 1, except in exceptional cases defined by the Member States in agreement with each other. If, before expiry of that period, the customs authority receives information that the TIR operation has not been terminated, or suspects that to be the case, it shall initiate the enquiry procedure forthwith.
3. The enquiry procedure shall be initiated if information becomes available subsequently that the notification of arrival of the goods or control results were sent in error.

*Article IA-VII-2-09*

***Operation of the enquiry procedure***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(b), 227(2)(b)	Article 232	Article 455a	-	IA

1. Where the customs authority of the Member State of departure or entry has not received the control results within six days after receiving the notification of arrival of the goods, that authority shall request the control results from the customs office of destination which has sent the notification of arrival of the goods .  
  
The customs office of destination or exit shall send the control results immediately but at the latest on the next working day after receiving the request from the customs authority of the Member state of departure or entry.
2. Where the customs authority of the Member State of departure or entry has not received the notification of arrival of the goods by the time limit which the goods must be presented at the customs office of destination or exit, that authority shall initiate the enquiry procedure by requesting the information needed to discharge the TIR operation from the customs office of destination or exit. This office shall reply to the request within 28 days from the date on which it was sent.

3. When the TIR operation cannot be discharged, the customs authority of the Member State of departure or entry shall request the holder of the TIR carnet to provide the information needed to discharge the operation at the latest 35 days after the start of the enquiry procedure.

The holder of the TIR carnet shall reply to the request within 28 days from the date on which it was sent. At the request of the holder of the TIR carnet this period can be extended for a further 28 days.

4. The customs authority of the Member State of departure or entry shall inform the guaranteeing association concerned, without prejudice to the notification to be made in accordance with Article 11(1) of the TIR Convention, and invite it to provide proof that the TIR operation has been terminated.

5. Where Article IA-VII-2-03 applies, the customs authority of the Member State of departure or entry shall initiate the enquiry procedure referred to in paragraph 1 whenever it has not received proof that the TIR operation has been terminated within 2 months of the date of the acceptance of the TIR carnet. To that end this authority sends the customs authority of the Member State of destination or exit a request together with all necessary information. The customs authority of the Member State of destination or exit shall respond within 28 days from the date on which it was sent.

If the authority receives information earlier that the TIR operation has not been terminated, or suspect that to be the case, it shall initiate the enquiry procedure forthwith. The enquiry procedure shall also be initiated if it transpires subsequently that proof of the termination of the TIR operation was falsified and the enquiry procedure is necessary to achieve the objectives of the Article IA-VII-2-08 (1).

The procedure laid down in paragraph 4 shall apply *mutatis mutandis*.

6. Where an enquiry procedure establishes that the TIR operation was terminated correctly, the customs authority of the Member State of departure or entry shall discharge the procedure and shall immediately inform the guaranteeing association and the holder of the TIR carnet and, where appropriate, any customs authority that may have initiated recovery in accordance with Articles 102(1) of the Code.

#### *Article IA-VII-2-10*

##### *Alternative proof*

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(b), 227(2)(b)	Article 232	Article 455b	-	IA

1. The proof that the TIR operation has been terminated correctly within the time limit prescribed in accordance with paragraph (2) and (3) of Article IA-VII-2-05 (721-06(2) and (3)-IA) may be provided to the satisfaction of the customs authority in the form of a document certified by the customs authority of the Member State of destination or exit identifying the goods and establishing that the goods have been presented at the customs office of destination or exit, or delivered to an authorised consignee within the meaning of Article 230 of the Code.

2. The TIR operation shall also be considered as having been terminated correctly where the TIR carnet holder or the guaranteeing association presents, to the satisfaction of the customs authority, one of the following documents identifying the goods:
  - (a) a document or a customs record, certified by the customs authority of a Member State, establishing that the goods have physically left the customs territory of the Union;
  - (b) a customs document issued in a third country placing the goods under a customs procedure;
  - (c) a document issued in a third country, stamped or otherwise certified by the customs authority of this country and establishing that goods are considered to be in free circulation in this country.
3. The documents referred to in paragraphs 1 and 2 may be replaced by their copies or photocopies certified as being true copies by the body which certified the original documents, by the authority of the country concerned or by the authority of a Member State.
4. The notification of arrival of the goods referred to in paragraphs (1) and (2) of Article IA-VII-2-07 shall not be used as a proof that the procedure has been terminated correctly.

*Article IA-VII-2-12*

***Formalities for goods arriving at an authorised consignee***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(b), 227(2)(b)	Article 232	Article 454b	-	IA

1. When the goods arrive at a place specified in the authorisation, the authorised consignee shall do the following:
  - (a) immediately notify the customs office of destination of arrival of the goods , including information concerning any irregularities or incidents that occurred during transport;
  - (b) wait for the permission to unload the goods ;
  - (c) without delay, enter the results of the unloading into his records;
  - (d) notify the customs office of destination at the latest on the third day following the day on which he has received the permission to unload the goods of the results of the inspection of the goods , including information concerning any irregularities or incidents.
2. Following the receipt of the notification of arrival of the goods, the customs office of destination shall notify arrival of the goods to the customs office of departure or entry.

3. Following the receipt of the results of the inspection of the goods the customs office of destination shall send the control results to the customs office of departure or entry in accordance with Article IA-VII-2-07(3(b)).
4. At the request of the TIR carnet holder, the authorised consignee shall issue a receipt, certifying the arrival of the goods at a place specified in the authorisation and containing a reference to the Master Reference Number and the TIR carnet. The receipt shall not be used as proof of termination of the TIR operation within the meaning of Article IA-VII-2-07(4).
5. The authorised consignee shall ensure that the TIR carnet together with the Master Reference Number of the TIR operation are presented, within the deadline laid down in the authorisation, at the customs office of destination in order to terminate the TIR operation in accordance with Article IA-VII-2-07(4).
6. The TIR carnet holder shall have fulfilled his obligations under Article 1 (o) of the TIR Convention where the TIR carnet together with the road vehicle, the combination of vehicles or the container and the goods have been presented intact to the authorised consignee at a place specified in the authorisation.

### SUBSECTION 3

## MOVEMENT IN ACCORDANCE WITH THE ATA/ISTANBUL CONVENTION

### *Article IA-VII-2-13*

#### *Scope*

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(c), 227(2)(c)	Article 232	Article 457d	-	IA

This Subsection shall apply to the movement of goods from a customs office situated in the customs territory of the Union to another customs office situated within that territory in accordance with the ATA Convention/Istanbul Convention.

### *Article IA-VII-2-14*

#### *Notification of irregularities*

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(c), 227(2)(c)	Article 232	Article 457d	-	IA

The customs office of coordination, as referred to in Article IA-III-3-02, of the Member State where an offence or irregularity is found to have been committed in the course of or in connection with an ATA transit movement shall notify the ATA carnet holder and the

guaranteeing association within the period prescribed in Article 6(4) of the ATA Convention or in Article 8(4) of Annex A to the Istanbul Convention.

*Article IA-VII-2-15*

***Alternative proof***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(c), 227(2)(c)	Article 232	Article 457d	-	IA

1. The proof that the ATA transit operation has been ended shall be provided within the period prescribed in Article 7(1) and (2) of the ATA Convention or in Article 9(1)(a) and (b) of Annex A to the Istanbul Convention.
2. The proof referred to in paragraph 1 shall be provided to the satisfaction of the customs authority using one of the following methods:
  - (a) by the evidence referred to in Article 8 of the ATA Convention or in Article 10 of Annex A to the Istanbul Convention;
  - (b) by production of a document certified by the customs authority establishing that the goods have been presented at the customs office of destination or exit.
  - (c) by production of a customs document issued in a third country placing the goods under a customs procedure

The proof shall contain information identifying the goods.
3. The documents referred to in paragraph 2 may be replaced by their copies or photocopies certified as being true copies by the body which certified the original documents, by the authority of the third country or by the authority of the Member State.

**SUBSECTION 4**

**MOVEMENT OF GOODS UNDER COVER OF FORM 302**

*Article IA-VII-2-16*

***Designated customs offices***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(e), 227(2)(e), 159(3)	Article 232, 161(a)	None	-	IA

The customs authority in each Member State in which forces, eligible to use Form 302, are stationed shall designate the customs office or a central customs office to be responsible for customs formalities and controls concerning the movement of goods carried out by or on behalf of each unit of those forces.

*Article IA-VII-2-17*

**Form 302**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(e), 227(2)(e)	Article 232	None	-	IA

Each designated customs office in the Member State of departure shall deliver to the forces concerned Forms 302 which:

- (a) are pre-authenticated with the stamp and signature of an official of that office;
- (b) are serially numbered;
- (c) bear the full address of that office for the return copy of the Form 302.

*Article IA-VII-2-18*

**Procedure**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(e), 227(2)(e)	Article 232	None	Annex 52-01	IA

1. At the time of consignment the competent authority of the forces concerned shall do either of the following:
  - (a) lodge the Form 302 data at the customs office of departure or entry;
  - (b) complete Form 302 with a signed and dated authenticated statement certifying that the goods are being moved under its control.
2. Where the competent authority of the forces concerned proceeds in accordance with paragraph 1(a), Articles DA-I-2-01(b), DA-VII-2-08, IA-I-2-01(b), IA-VII-2-30, IA-VII-2-39, IA-VII-2-45, IA-VII-2-51, IA-VII-2-53 and IA-VII-2-54 shall apply *mutatis mutandis*.
3. Where the competent authority of the forces concerned proceeds in accordance with paragraph 1(b) a copy of the form shall be given, without delay, to the customs office responsible for the forces which dispatch the goods or on whose behalf the goods are being dispatched.

The other copies of the form shall accompany the consignment to the forces of destination where they shall be stamped and signed by the competent authority of the forces concerned.

Two copies of the form shall be given to the customs office competent for the forces of destination.

That customs office shall retain one copy and shall return the second copy to the customs office responsible for the forces which dispatch the goods or on whose behalf the goods are being dispatched.

4. Where the Form 302 data is lodged electronically but for other reasons a paper Form 302 exists, the paper Form 302 shall prevail in case of discrepancies.

## SUBSECTION 5

### THE POSTAL SYSTEM

#### *Article IA-VII-2-19*

#### ***Carriage of non-Union goods***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(f), 227(2)(f)	Article 232	Article 462a(1)	Annex 72-01-IA (Ex-Annex 42)	IA

Where non-Union goods are carried under the external transit procedure as referred to in Article 226(3)(f) of the Code from one point to another in the customs territory of the Union, the postal consignment and any accompanying documents shall bear a yellow label of the type set out in Annex 72-01-IA.

#### *Article IA-VII-2-20*

#### ***Mixed consignments***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(f), 227(2)(f)	Article 232	None	Annex 72-01-IA (Ex-Annex 42)	IA

1. Where a postal consignment contains both Union goods and non-Union goods that package and any accompanying documents shall bear a yellow label of the type set out in Annex 72-01-IA.
2. The Union goods shall be covered by a proof of Union status as referred to in Article IA-V-1-08.
3. A proof of Union status or a reference to its Master Reference Number may either be sent separately to the postal operator of destination for presentation to the customs authority or it may be enclosed in the package. In the latter case, the exterior of the package shall be clearly marked to show that a proof of Union status is enclosed.

*Article IA-VII-2-21*

***Special situations***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(f), 227(2)(f)	Articles 232	Article 462a(2)	Annex 72-02-IA (ex Annex 42B)	IA

1. Where Union goods are carried under the internal transit procedure as referred to in Article 227(2)(f) of the Code to, from or between special fiscal territories, the postal consignment and any accompanying documents shall bear a yellow label of the type set out in Annex 72-02-IA.
2. Where Union goods are sent by post from the customs territory of the Union to a common transit country for onward transmission to the customs territory of the Union those goods shall be covered by a proof of Union status as referred to in Art. IA-VII-2-08 for presentation on re-entry in the customs territory of the Union.

**SECTION 2**

**UNION TRANSIT**

**SUBSECTION 1**

**GENERAL PROVISIONS**

*Article IA-VII-2-22*

***Scope***

This Section shall apply to external and internal Union transit except where provided otherwise in the customs legislation.

*Article IA-VII-2-22a*

***Transit operation in particular circumstances***

<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)(b)	Article 8(1)(b)	Article 353(1)(b)	Annex 72-04-IA (ex-Annex 37d)	IA

1. In accordance with Article 6(3)(b) of the Code, the customs authority shall accept a paper-based transit declaration in the event of a temporary failure of the electronic transit system. The rules and the conditions for implementation of a paper-based transit operation shall be laid down in Annex 72-04-IA.
2. The use of a paper-based transit declaration when the computerised system of the holder of the procedure and/or network is/are unavailable shall be subject to the approval of the customs authorities.

*Article IA-VII-2-23*

***Verification and administrative assistance***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(a), 227(2)(a)	Article 236(a)	new {ref. Art. 43 App. I Convention on a common transit procedure}	-	IA

1. The competent customs authority may carry out post-clearance verification of the information supplied and any documents, forms, authorisations or data relating to the transit procedure in order to check that the entries, messages exchanged and stamps are authentic. Such a verification shall be made where doubts arise or fraud is suspected. It may also be made on the basis of risk analysis or by random selection.
2. Any competent customs authority receiving a request to make a post-clearance verification shall respond without delay.
3. Where the competent customs authority of the Member State of departure requests post-clearance verification of information related to the Union transit procedure because doubts have arisen or fraud is suspected, the conditions of Article 215(2) of the Code shall be deemed not to have been fulfilled until it is confirmed that the data in respect of which the request was made are authentic or accurate.

*Article IA-VII-2-24*

***Route***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Article 355(1)	-	IA

Goods placed under the transit procedure shall be carried to the customs office of destination along an economically justified route.

*Article IA-VII-2-24a*

***Transport of goods through a third country***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 236(c)	Article 234	Article 340d	-	IP

Goods to which the Union transit procedure applies may be carried between two points in the Union customs territory via the territory of a third country other than a common transit country provided that they are carried through that third country under cover of a single transport document drawn up in a Member State. In this case the transit procedure shall be suspended in the territory of the third country.

**SUBSECTION 2**

**UNION GOODS**

*Article IA-VII-2-25*

***Common Transit Convention***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(a), 227(2)(a)	Articles 236(a)	Article 340c	-	IA

1. Where the holder of the procedure uses the Convention on a common transit procedure, paragraph 2 and Art. DA-VII-2-05a shall apply in accordance with Article 1(2) of that Convention.
2. Union goods shall be placed under the internal Union transit procedure when they are consigned from one point in the customs territory of the Union to another through the territory of one or more common transit countries.

Goods which are carried entirely by sea or air shall not be required to be placed under the internal Union transit procedure.

**SUBSECTION 3**

**GOODS TRANSPORTED BY AIR OR SEA**

*Article IA-VII-2-26*

***Scope***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
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Articles 226(3)(a), 227(2)(a)	Article 236(a)	Article 340e	-	IA
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The Union transit procedure shall be compulsory in the following cases:

- (a) Non-Union goods carried by air where they are loaded or reloaded at an Union airport ;
- (b) Non-Union goods carried by sea where they are carried by a regular shipping service authorised in accordance with Article DA-V-1-02.

## SUBSECTION 5

### TRANSIT DECLARATIONS

#### *Article IA-VII-2-30*

#### *Transit declaration and means of transport*

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Article 349	-	IA

1. Each transit declaration shall include only the goods that are moved or to be moved from one customs office of departure to one customs office of destination on a single means of transport, in a single container or in a package.  
  
One transit declaration may also include goods moved or to be moved from one customs office of departure to one customs office of destination in more than one container or in more than one package loaded on a single means of transport.
2. For the purposes of this Article, the following shall also be regarded as constituting a single means of transport, provided that the goods carried are to be dispatched together:
  - (a) a road vehicle accompanied by its trailer(s) or semi-trailer(s);
  - (b) a set of coupled railway carriages or wagons;
  - (c) boats constituting a single chain.
3. A single means of transport may be used for loading goods at more than one office of departure and for unloading at more than one office of destination.

## SUBSECTION 6

### FORMALITIES AT THE CUSTOMS OFFICE OF DEPARTURE

#### *Article IA-VII-2-31*

##### ***Time-limit***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Article 356	-	IA

1. The customs office of departure shall set a time-limit within which the goods must be presented at the customs office of destination, taking into account the following:
  - (a) the itinerary;
  - (b) the means of transport;
  - (c) transport or other legislation;
  - (d) any relevant information communicated by the holder of the procedure.
2. The time-limit prescribed by the customs office of departure shall be binding on the customs authorities of the Member States whose territory is entered during a Union transit operation and shall not be altered by those authorities.

#### *Article IA-VII-2-32*

##### ***Prescribed itinerary***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Article 355(2)	-	IA

Where the customs authority or the holder of the procedure considers it necessary, the customs office of departure shall prescribe an itinerary. At least the Member States to be transited shall be entered in the electronic transit system, taking into account any details communicated by the holder of the procedure.

#### *Article IA-VII-2-33*

##### ***Identification measures***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Articles 357(1), 417, 420	ex Annex 58	IA

The customs office of departure shall take the identification measures it considers necessary in accordance with Articles IA-VII-2-34 and IA-VII-2-35, and shall introduce the relevant details in the transit declaration.

*Article IA-VII-2-34*

***Sealing***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 192, 226(3)(a), 227(2)(a)	Article 236(a)	Articles 357(1)(2), 417, 420	ex Annex 58	IA

1. Without prejudice to Article IA-VII-2-35, goods to be placed under the Union transit procedure shall be sealed.
2. The following shall be sealed:
  - (a) the space containing the goods, where the means of transport or container has been recognised by the customs office of departure as suitable for sealing;
  - (b) each individual package, in other cases.

*Article IA-VII-2-36*

***Suitability for sealing***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Article 357(3)	-	IA

1. For the purpose of Article IA-VII-2-34(2)(a) the means of transport or containers may be recognised as suitable for sealing on the following conditions:
  - (a) seals can be simply and effectively affixed to them;
  - (b) they are so constructed that no goods can be removed or introduced without leaving visible traces or without breaking or tampering with the seals or without registration by electronic monitoring systems;
  - (c) they contain no concealed spaces where goods may be hidden;
  - (d) the spaces reserved for the load are readily accessible for inspection by the customs authority.
2. Any road vehicle, trailer, semi-trailer or container approved for the carriage of goods under customs seal in accordance with an international agreement to which the Union is a Contracting Party shall be regarded as suitable for sealing.

**Characteristics of customs seals**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Articles 357(2) last sentence and Annex 46a	-	IA

- Customs seals shall be certified in accordance with ISO International Standard No 17712 "Freight containers - Mechanical Seals". Customs seals shall at least conform to the category "indicative seal" or "security seal" of this standard.  
  
For containerised transports, seals of the category "high security seal" shall be used to the widest possible extent.
- Whenever a seal needs to be removed to allow customs inspection, the customs authority shall endeavour to re-seal as necessary with a customs seal of at least equivalent category and note the particulars of the action, including the new seal number, on the cargo documentation.
- In addition to the marking requirements of ISO International Standard No 17712, the customs seal shall bear the following:
  - the word "Customs" in one of the official languages of the Union or a corresponding abbreviation, in order to indicate that it is a customs seal;
  - a country code, in the form of the ISO-alpha-2 country code, in order to identify the country in which the seal is affixed. Member States may add the symbol of the European flag.

Member States may in agreement with each other decide to use common security features and technology.
- Each customs authority shall notify the Commission about its seal types in use. The Commission will make this information available to the other customs authorities.

**Waiver of sealing**

- The customs office of departure may waive sealing and consider other means of

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 192, 226(3)(a), 227(2)(a)	Article 236(a)	Articles 357(1)(4), 417, 420	ex Annex 58	IA

identification. Such means can consist of a precise description of the goods in the transit declaration or in the supplementary documents if such precise description makes them easily identifiable.

A goods description shall be deemed sufficient where it is precise enough to permit easy identification of the goods, including their quantity and nature and lists any special features such as serial numbers.

2. Unless the customs office of departure decides otherwise, neither the means of transport, nor the packages need to be sealed where:
  - (a) in the case of goods carried by air, labels are affixed to each consignment, bearing the number of the accompanying airway bill. Where a consignment constitutes a load unit, the number of the load unit shall be indicated.
  - (b) in the case of goods carried by rail identification measures are applied by the railway companies.

#### *Article IA-VII-2-38*

#### ***Release***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Article 358	Annexes 52-05-IA, 52-06-IA	IA

1. Goods shall not be released unless appropriate identification measures are taken.
2. On release of the goods, the customs office of departure shall transmit the particulars of the Union transit operation:
  - (a) to the declared customs office of destination;
  - (b) to each declared customs office of transit.

These particulars shall be based on data derived from the transit declaration, as amended where appropriate.

3. The customs office of departure shall notify the holder of the procedure of the release of the goods for the transit procedure. ..
4. At the request of the holder of the procedure the customs office of departure shall give the transit accompanying document or transit/security accompanying document to the holder of the procedure or it is sent to him.

The transit accompanying document or transit/security accompanying document shall correspond to the specimen, respectively, set out in Annexes 52-03-IA and 52-05-IA.

## SUBSECTION 7

### FORMALITIES EN ROUTE

#### *Article IA-VII-2-39*

##### ***Presentation at the customs office of transit***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Article 359	-	IA

1. The goods together with the Master Reference Number of the transit declaration shall be presented at each customs office of transit.

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Article 359(1)	-	IA

2. The customs office of transit shall record the passage on the basis of the particulars of the Union transit operation received from the customs office of departure.. The passage shall be notified by the customs office of transit to the customs office of departure.
3. Where goods are carried via a customs office of transit other than that declared, the actual customs office of transit shall request the particulars of the Union transit operation from the customs office of departure and notify the passage to the customs office of departure.
4. The customs offices of transit may inspect the goods. Any inspection of the goods shall be carried out using mainly the particulars of the Union transit operation received from the customs office of departure as a basis for such inspection.
5. The customs office of transit shall waive the application of paragraphs 1 to 4 for the transport of goods by rail provided that the customs office of transit has other means to verify the passage. Such verification can take place only in case of need and also retrospectively.

#### *Article IA-VII-2-40*

##### ***Incidents en route***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Article 360	-	IA

1. The carrier shall present without undue delay the goods together with the Master Reference Number of the transit declaration to the customs authority of the Member State in whose territory the means of transport is located where:
  - (a) the prescribed itinerary is changed;
  - (b) seals are broken or tampered with in the course of a transport operation for reasons beyond the carrier's control;
  - (c) under the supervision of the customs authority, goods are transferred from a means of transport to another means of transport;
  - (d) imminent danger necessitates immediate partial or total unloading of the sealed means of transport;
  - (e) there is an incident or accident which may affect the ability of the holder of the procedure or the carrier to comply with his obligations;
  - (f) the elements making up the single means of transport as referred to in Article IA-VII-2-30(2) are changed.
2. Where the customs authority referred to in paragraph 1 considers that the transit operation concerned may continue it shall take any steps that may be necessary.  
 Relevant information concerning the incidents referred to in paragraph 1 shall be recorded in the electronic transit system by the customs authority where the goods were presented..
3. In case of paragraph 1(c) the customs authorities shall waive the requirement of presentation of goods if they are transferred from a means of transport that is not sealed and the holder of the procedure or the carrier on his behalf provide the relevant information to the customs authority of the Member State in whose territory the means of transport is located and the information is recorded in the electronic transit system by that authority.
4. In the case of paragraph 1(f), the carrier may continue the transit operation when from a set of coupled railway carriages or wagons one or more are withdrawn from a train due to technical problems.
5. In the case of paragraph 1(f), where the road vehicle tractor unit is changed, but not the trailer, the customs authority shall waive the requirement of presentation of goods if the holder of the procedure or the carrier on his behalf provide relevant information to the customs authority of the Member State in whose territory the means of transport is located and the information is recorded in the electronic transit system by that authority.

## SUBSECTION 8

### FORMALITIES AT THE CUSTOMS OFFICE OF DESTINATION

#### *Article IA-VII-2-41*

#### ***Presentation at the customs office of destination***

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

Articles 227(2)(a)	226(3)(a),	Article 236(a)	Article 361, 362	Annex 72-03-IA	IA
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1. During the official opening hours, the following shall be presented at the customs office of destination:

- (a) the goods;
- (b) the Master Reference Number of the transit declaration;
- (c) any further required information.

The customs office of destination may, at the request and expense of the person concerned, allow the presentation outside the official opening hours or the presentation in any other place.

- 1a. Where the presentation has taken place after expiry of the time limit prescribed by the customs office of departure and where this failure to comply with the time limit is due to circumstances which are explained to the satisfaction of the customs office of destination and are not attributable to the carrier or the holder of the procedure, the latter shall be deemed to have complied with the time limit prescribed.
2. A transit operation may end at a customs office other than that declared in the transit declaration. That customs office shall then become the actual customs office of destination.
3. The customs office of destination shall endorse a receipt at the request of the person presenting the goods and the required information.

The receipt shall conform to the particulars in Annex 72-03-IA.

The receipt shall be completed in advance by the person concerned. It may contain other particulars, relating to the goods, except in the space reserved for the customs office of destination. The receipt shall not be used as alternative proof of the procedure having ended within the meaning of Article IA-VII-2-48.

#### *Article IA-VII-2-42*

#### ***Notification of arrival of goods***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 227(2)(a)	226(3)(a), 236(a)	Article 363	-	IA

1. The customs office of destination shall notify the customs office of departure of arrival of the goods on the day the goods and the Master Reference Number of the transit declaration are presented at the customs office of destination or at any other place, in accordance with Art. IA-VII-2-41(1).
2. Where the transit operation is ended at another customs office than that declared, the actual customs office of destination shall notify arrival of the goods to the customs office of departure on the day the goods and the Master Reference Number of the transit declaration are presented at the actual customs office of destination.

The customs office of departure shall notify arrival to the originally declared customs office of destination.

*Article IA-VII-2-43*

***Controls and issuing alternative proof***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Article 361(3)(4)	-	IA

1. If appropriate, the customs office of destination shall keep the transit accompanying document or transit/security accompanying document. Where the inspection of the goods is carried out it shall be on the basis of the particulars of the Union transit operation received from the customs office of departure.
2. At the request of the holder of the procedure, and to provide evidence that the procedure ended correctly, the customs office of destination shall endorse a copy of the transit accompanying document or transit/security accompanying document with its stamp, the official's signature, the date and the following mention:

'Alternative proof – 99202'.

The customs office of destination shall do so at the time the goods, the transit accompanying document or transit/security accompanying document and any required documents are presented to it and where no irregularity has been found.

*Article IA-VII-2-44*

***Sending the control results***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Article 363(4)	-	IA

The customs office of destination shall notify the control results to the customs office of departure within the following time-limits:

- (a) at the latest on the third day following the day the goods are presented at the customs office of destination or at any other place, in accordance with Art. IA-VII-2-41(1). In exceptional cases the time-limit may be extended up to six days;
- (b) where goods arrive at an authorised consignee as referred to in Article IA-VII-2-53, at the latest on the sixth day following the day the goods have been delivered to the authorised consignee;
- (c) where the goods are carried by rail within the meaning of Article IA-VII-2-40(3), at the latest on the 12th day following the day the first part of goods has been presented.

## SUBSECTION 9

### ENQUIRY PROCEDURE

#### *Article IA-VII-2-45*

##### *Initiating an enquiry procedure*

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Articles 365(1), 366(2)	-	IA

1. When the customs authority of the Member State of departure has not received the notification of arrival of the goods by the time limit within which the goods must be presented at the customs office of destination or has not received the control results within six days in accordance with Article IA-VII-2-44(a) and (b) or twelve days in accordance with Article IA-VII-2-44(c) after the notification of arrival of the goods has been received, that authority shall consider initiating the enquiry procedure in order to obtain the information needed to discharge the procedure.

Where it is not possible to obtain such information, the customs authority of the Member State of departure shall do the following:

- (a) establish whether a customs debt has been incurred;
  - (b) identify the debtor;
  - (c) determine the customs authority responsible for notification of the customs debt in accordance with Article 102(1) of the Code.
2. The enquiry procedure shall be initiated within a period of seven days after the expiry of the time limits referred to in paragraph 1, except in exceptional cases defined by the Member States in agreement with each other. If, before expiry of those periods, the customs authority receives information that the transit procedure has not ended, or suspects that to be the case, it shall initiate the enquiry procedure forthwith.
  3. The enquiry procedure shall be initiated if information becomes available subsequently that the notification of arrival of the goods or the control results were sent in error.

#### *Article IA-VII-2-46*

##### *Operation of the enquiry procedure*

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Articles 365(1), 366(2)	-	IA

1. Where the customs authority of the Member State of departure has not received the control results within six days in accordance with Art. IA-VII-2-44(a) and (b) or twelve days in accordance with Article IA-VII-2-44(c) after receiving the notification of arrival of the goods that authority shall request the control results from the customs office of destination, which has sent the notification of arrival of the goods.  
  
The customs office of destination shall send the control results immediately, but at the latest on the next working day after receiving the request from the customs authority of the Member State of departure.
2. Where the customs authority of the Member State of departure has not received the notification of arrival of the goods by the time limit within which the goods must be presented at the customs office of destination, that authority shall initiate the enquiry procedure by requesting the information needed to discharge the procedure from the holder of the procedure or, when sufficient particulars are available for initiating the enquiry at destination, from the customs office of destination.
3. The customs office of destination and the holder of the procedure shall reply to the request referred to in paragraph 2 within 28 days from the date on which it was sent. If the holder of the procedure or the office of destination provide sufficient information within that period, the customs authority of the Member State of departure shall take into account such information or shall discharge the procedure if the information provided so permits.
4. When the enquiry procedure started with the customs office of destination and the transit operation cannot be discharged, the customs authority of the Member State of departure at the latest 35 days after the start of the enquiry procedure shall request the holder of the procedure to provide the information needed to discharge the operation. The holder of the procedure shall reply to the request within 28 days from the date on which it was sent.
5. If the information received from the holder of the procedure is not sufficient to discharge the procedure, but is sufficient to continue the enquiry procedure according to the customs authority of the Member State of departure, that authority shall immediately initiate a request to the customs office involved which shall reply to the request within 40 days from the date on which it was sent.
6. Where an enquiry establishes that the transit procedure ended correctly, the customs authority of the Member State of departure shall discharge the procedure and shall immediately inform the holder of the procedure and, where appropriate, any customs authority that may have initiated recovery in accordance with Articles 102(1) of the Code.

*Article IA-VII-2-47*

***Request to transfer recovery of the customs debt***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Article 365a(1)	-	IA

1. When the customs authority of the Member State of departure ('the 'requesting authority'), during the enquiry procedure, and before the time limit referred to in Article DA-III-1-05(a) expires, obtains evidence by whatever means regarding the place where the events from which the customs debt arises occurred, and that place is in another Member State, the requesting authority shall immediately and in any event within that time limit, send all the information available to the authority responsible for that place ('the requested authority').
2. The requested authority shall acknowledge receipt of the communication and indicate whether it is responsible for the recovery. If no response is received within 28 days, the requesting authority shall immediately proceed with the enquiry procedure or, where appropriate, start the recovery.

*Article IA-VII-2-48*

***Alternative proof***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Article 366(1)	-	IA

1. The proof that the procedure has ended correctly within the time-limit prescribed in accordance with Article IA-VII-2-31 may be provided by the holder of the procedure to the satisfaction of the customs authority by a document certified by the customs authority of the Member State of destination identifying the goods and establishing that they have been presented at the customs office of destination or, where Article IA-VII-2-53 applies, to an authorised consignee.
2. The Union transit procedure shall also be considered as having ended correctly where the holder of the procedure presents, to the satisfaction of the customs authority of the Member State of departure, one of the following documents identifying the goods:
  - (a) a document or a customs record, certified by the customs authority of a Member State, establishing that the goods have physically left the customs territory of the Union;
  - (b) a customs document issued in a third country placing the goods under a customs procedure;
  - (c) a document issued in a third country, stamped or otherwise certified by the customs authority of this country and establishing that goods are considered to be in free circulation in this country.
3. The documents referred to in paragraphs 1 and 2 may be replaced by their copies or photocopies certified as being true copies by the body which certified the original documents, by the authority of the third country or by the authority of a Member State.
4. The notification of arrival of the goods referred to in Article IA-VII-2-42 shall not be used as an alternative proof that the procedure has ended correctly.

## SUBSECTION 10

### GENERAL PROVISIONS CONCERNING SIMPLIFICATIONS

#### *Article IA-VII-2-49*

##### *Simplifications*

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 233(4)	Article 236(b)	Article 372(2)	-	IA

1. In the case of paragraph 4(a) and (c) of Article 233 of the Code, the simplification shall apply only to Union transit operations beginning in the Member State where the authorisation was granted.
2. In the case of paragraph 4(b) of Article 233 of the Code, the simplification shall apply only to Union transit operations ending in the Member State where the authorisation was granted.
3. In the case of paragraph 4(d) and (e) of Article 233 of the Code, the simplification shall apply in all Member States, except where otherwise provided in this Section or in the authorisation.

## SUBSECTION 11

### AUTHORISED CONSIGNOR

#### *Article IA-VII-2-51*

##### *Transit declaration by an authorised consignor*

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 233(4)	Article 236(b)	Articles 400, 402	Annexes 52-05, 52-06	IA

1. The authorised consignor shall lodge a transit declaration at the office of departure. The release of the goods may not take place before the expiry of the time limit provided for in Annex A-DA.
2. The authorised consignor shall enter into the electronic transit system, where appropriate, the prescribed itinerary provided for in Article IA-VII-2-32, the time-limit provided for in Article IA-VII-2-31 within which the goods must be presented at the customs office of destination, the number, the type and the mark of the seals.
3. The authorised consignor may print a transit accompanying document or transit/security accompanying document after receipt of the notification on the release of the goods for the Union transit operation from the customs office of departure.

## SUBSECTION 12

### AUTHORISED CONSIGNEE

#### *Article IA-VII-2-53*

##### ***Formalities for goods arriving at an authorised consignee***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 233(4)	Article 236(b)	Article 408	-	IA

1. When the goods arrive at a place specified in the authorisation, the authorised consignee shall do the following:
  - (a) immediately notify the customs office of destination of arrival of the goods including information concerning any irregularities or incidents that occurred during transport;
  - (b) wait for the permission to unload the goods ;
  - (c) without delay, enter the results of the unloading into his records;
  - (d) notify the customs office of destination at the latest on the third day following the day on which he has received the permission to unload the goods , of the results of the inspection of the goods including information concerning any irregularities or incidents.
2. Following the receipt of the notification of arrival of the goods to the authorised consignee , the customs office of destination shall notify arrival of the goods to the customs office of departure in accordance with Article IA-VII-2-44(b).
3. Following the receipt of the results of the inspection of the goods the customs office of destination shall send the control results to the customs office of departure.

#### *Article IA-VII-2-54*

##### ***End of the Union transit procedure***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 233(4)	Article 236(b)	Article 406(2)	Annex 72-03-IA	IA

1. The holder of the procedure shall have fulfilled his obligations under the procedure, and the transit procedure shall be deemed to have ended in accordance with Article 233(2) of the Code, when the goods have been presented intact to the authorised consignee at the place specified in the authorisation within the prescribed time-limit and in compliance with the measures taken by the customs authorities or by the authorised consignor to ensure identification of the goods.

2. At the carrier's request the authorised consignee shall issue the receipt provided for in Article IA-VII-2-41(3) which shall apply mutatis mutandis in respect of the goods delivered in accordance with paragraph 1.

### SUBSECTION 13

#### USE OF SEALS OF A SPECIAL TYPE

##### *Article IA-VII-2-56*

##### ***Formalities***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 233(4)	Article 236(b)	Article 386	-	IA

1. In addition to the marking requirements of ISO No 17712, the special seal shall bear either of the following:
  - (a) the name of the company authorised to use it;
  - (b) a corresponding abbreviation or code on the basis of which the customs authority of the Member State of departure can identify the company concerned.
2. The holder of the procedure shall enter the number, type and mark of the seals used in the transit declaration and shall affix seals no later than when goods are released.

##### *Article IA-VII-2-57*

##### ***Customs supervision***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 233(4)	Article 236(b)	Article 386	-	IA

1. The customs authority shall do the following:
  - (a) notify the Commission about its seal types in use and about the seal types which it has assessed as not being suitable. This assessment may result from recorded irregularities or from technical assessments by customs experts.
  - (b) review its respective seal types in use, when it receives information that another authority has assessed a particular seal type as not being suitable;
  - (c) when a review and mutual consultation does not lead to a common assessment, seek and follow the advice of the Commission;
  - (d) where necessary, the Commission and the Member States in agreement with each other can establish a common numbering system, define use of common security features and technology;
  - (e) monitor the use of the seals by the authorised persons.

2. For the purposes of paragraph (1)(a), the Commission shall inform the customs authorities of the other Member States accordingly.
3. For the purpose of ensuring customs supervision, the customs authorities may in agreement with each other determine a maximum number of special seal types and authorise only selected manufacturers or suppliers.

## SUBSECTION 15

### ELECTRONIC TRANSPORT DOCUMENT AS A CUSTOMS TRANSIT DECLARATION

#### *Article IA-VII-2-58*

##### ***Consultation for air transport***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current provision</b>	<b>IP</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 233(4)(e)	Article 236	Article 445		-	IA

Once the decision-taking customs authority has examined whether the conditions defined in Article DA-VII-2-10 and Article DA-VII-2-14 for the authorisation are met, it shall consult the customs authorities at the airports of departure and destination.

The time-limit for the consultation shall be fixed at 45 days from receipt of the communication referred to in Article IA-I-2-13.

#### *Article IA-VII-2-59*

##### ***Consultation for maritime transport***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current provision</b>	<b>IP</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 233(4)(e)	Article 236	Article 447		-	IA

Once the decision-taking customs authority has examined whether the conditions defined in Article DA-VII-2-10 and Article DA-VII-2-14a for the authorisation are met, it shall consult the customs authorities at the ports of departure and destination.

The time-limit for the consultation shall be fixed at 45 days from receipt of the communication referred to in Article IA-I-2-13.

#### *Article IA-VII-2-60*

##### ***Formalities for air transport***

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

Article 233(4)(e)	Article 236	Article 445	-	IA
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1. The goods shall be released for transit, when the particulars of the electronic transport document are available to the customs office of departure at the airport in accordance with the means defined in the authorisation, allowing the necessary customs supervision.
2. The holder of the procedure shall enter against the relevant items in the electronic transport document the appropriate codes.
3. The transit procedure shall end when the goods are presented at the customs office of destination at the airport and the particulars of the electronic transport document are available to that customs office in accordance with the means defined in the authorisation.
4. The holder of the procedure shall notify immediately and without undue delay, as defined in the authorisation, the customs offices of departure and destination of all offences and irregularities.
5. The transit procedure is deemed to be discharged unless the customs authorities are notified or establish that the procedure has not ended correctly.
6. The customs authorities at the airports of departure and destination may consult with each other for the purpose of verifying relevant particulars of the electronic transport document.

*Article IA-VII-2-61*

***Formalities for maritime transport***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current provision</b>	<b>IP</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 233(4)(e)	Article 236	Article 447	-	-	IA

1. The goods shall be released for transit, when the particulars of the electronic transport document used as a customs transit declaration are available to the customs office of departure at the port in accordance with the means defined in the authorisation, allowing the necessary customs supervision.
2. The holder of the procedure shall enter against the relevant items in the electronic transport document the appropriate codes.
3. The transit procedure shall end when the goods are presented at the customs office of destination at the port and the particulars of the electronic transport document are available to that customs office in accordance with the means defined in the authorisation.
4. The holder of the procedure shall notify immediately and without undue delay, as defined in the authorisation, the customs offices of departure and destination of all offences and irregularities.
5. The transit procedure is deemed to be discharged unless the customs authorities are notified or establish that the procedure has not ended correctly.

6. The customs authorities at the ports of departure and destination may consult with each other for the purpose of verifying relevant particulars of the electronic transport document.

## SUBSECTION 16

### GOODS TRANSPORTED BY FIXED TRANSPORT INSTALLATION

#### *Article IA-VII-2-62*

#### **Transport by fixed transport installation and operation of the procedure**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 226(3)(a), 227(2)(a)	Article 236(a)	Article 450	-	IA

1. The goods transported by fixed transport installation shall be deemed to be placed under the Union transit procedure:
  - (a) on entry into the customs territory of the Union for those goods which enter that territory by fixed transport installation ;
  - (b) on placing into the fixed transport installation system for those goods which are already within the customs territory of the Union.
2. The holder of the procedure shall be the operator of the fixed transport installation established in the Member State through the territory of which the goods enter the customs territory of the Union or the operator of the fixed transport installation in the Member State in which the movement starts.

The holder of the procedure and the customs authority shall agree on the methods of customs supervision over the goods transported.
3. For the purposes of Article 233(3) of the Code, the operator of a fixed transport installation established in a Member State through the territory of which the goods are transported by fixed transport installation shall be regarded as the carrier.
4. The Union transit operation shall be deemed to have ended when the appropriate entry is made in the records of the consignee or operator certifying that the goods transported by fixed transport installation:
  - (a) have arrived at the consignee's plant; or
  - (b) are accepted into the distribution network of a consignee; or
  - (c) have left the customs territory of the Union.

## CHAPTER 3

### *Storage*

#### SECTION 1

#### CUSTOMS WAREHOUSING

##### *Article IA-VII-3-01*

##### *Use of equivalent goods*

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 223(2)	Article 225	Articles 541, 545, 534		IA

The use of equivalent goods shall not result in a given customs status being assigned to a quantity of goods greater than the quantity actually having that status.

## CHAPTER 4

### *Specific use*

#### SECTION 1

#### TEMPORARY ADMISSION

##### SUBSECTION 1

#### MEANS OF TRANSPORT, PALLETS AND CONTAINERS INCLUDING THEIR ACCESSORIES AND EQUIPMENT

##### *Article IA-VII-4-01*

#### *Discharge of the temporary admission procedure in cases concerning means of rail transport, pallets and containers*

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 215	Article 217	Article 584	-	IA

1. For means of rail transport used jointly under an agreement, the temporary admission procedure may be discharged when means of rail transport of the same type or the same value as those which were put at the disposal of a person established in the customs territory of the Union are exported or re-exported.
2. For pallets, the temporary admission procedure may be discharged when pallets of the same type and substantially the same value are exported or re-exported.
3. Under the conditions of the Convention on Customs Treatment of Pool Containers used in International Transport agreed at Geneva on 21 January 1994 [OJ L91 from 22 April 1995], the customs authorities shall permit the temporary admission procedure to be discharged where containers of the same type or the same value are exported or re-exported.

##### SUBSECTION 2

#### GOODS OTHER THAN MEANS OF TRANSPORT, PALLETS AND CONTAINERS

**Disclaimer:** NO IA foreseen.

### SUBSECTION 3

#### OPERATION OF THE PROCEDURE

##### *Article IA-VII-4-03*

##### ***Special discharge for goods for events or for sale***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 215	Article 217	Article 582	-	IA

For the purposes of discharging the temporary admission procedure in respect of goods referred to in Article DA-VII-4-30(1), their consumption, destruction or distribution free of charge to the public at the event shall be considered as re-export, provided their quantity corresponds to the nature of the event, the number of visitors and the extent of the participation of the holder of the procedure therein.

The first paragraph shall not apply to alcoholic beverages, tobacco goods or fuels.

## CHAPTER 5

### *Processing*

#### *Inward processing*

##### *Article IA-VII-5-01*

#### *Special cases for discharge of the inward processing IM/EX procedure*

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 215	Article 217	Article 544	-	IA

1. For the purposes of discharging the inward processing IM/EX procedure, the following shall be regarded as re-export:
  - (a) the delivery of processed products to persons who are eligible for relief from import duty pursuant to the Vienna Convention of 18 April 1961 on Diplomatic Relations, or to the Vienna Convention of 24 April 1963 on Consular Relations or other consular conventions, or the New York Convention of 16 December 1969 on Special Missions in accordance with Article 128(1)(a) of Council Regulation (EC) No 1186/2009;
  - (b) the delivery of processed products to the armed forces of other countries stationed in the territory of a Member State, where that Member State grants special relief from import duty in accordance with Article 131(1) of Regulation (EC) No 1186/2009;
  - (c) the delivery of aircraft;
  - (d) the delivery of spacecraft and related equipment;
  - (e) the delivery of processed products for which the *erga omnes* import duty rate is 'free';
  - (f) disposal, in accordance with the relevant provisions, of processed products whose destruction under customs supervision is prohibited on environmental grounds.
2. Paragraph 1 shall not apply if non-Union goods placed under the inward processing IM/EX procedure would be subject to an agricultural or commercial policy measure, a provisional or definitive anti-dumping, countervailing duty, safeguard measure or an additional duty resulting from a suspension of concessions if they were declared for release for free circulation.
3. Paragraph 1 shall not apply if a customs debt would incur in accordance with Article 78(1) of the Code for non-originating goods placed under the inward processing IM/EX procedure.
4. In the case of paragraph (1)(c) the supervising customs office shall allow the inward processing IM/EX procedure to be discharged once the goods placed under the procedure have been used for the first time for the manufacture, repair including maintenance, modification or conversion of aircraft or parts thereof, on condition that

the records of the holder of the procedure are such as to make it possible to verify that the procedure is being correctly applied and operated.

5. In the case of paragraph (1)(d) the supervising customs office shall allow the inward processing IM/EX procedure to be discharged once the goods placed under the procedure have been used for the first time for the manufacture, repair including maintenance, modification or conversion of satellites, their launch vehicles and ground station equipment and parts thereof that are an integral part of the systems, on condition that the records of the holder of the procedure are such as to make it possible to verify that the procedure is being correctly applied and operated.
6. In the case of paragraph (1)(e) the supervising customs office shall allow the inward processing IM/EX procedure to be discharged once the goods placed under the procedure have been used for the first time in the processing operations related to processed products for which the *erga omnes* import duty rate is 'free' and parts thereof, on condition that the records of the holder of the procedure are such as to make it possible to verify that the procedure is being correctly applied and operated.
7. In the case of paragraph (1)(f) the holder of the inward processing procedure shall prove that discharge of the inward processing IM/EX procedure in accordance with the normal rules is either impossible or uneconomic.

*Article IA-VII-5-02*

***Processed products or goods placed under the inward processing procedure deemed to have been released for free circulation***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 215	Articles 217	Article 546	-	IA

1. 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 if they have not been placed under a subsequent customs procedure or re-exported on expiry of the period for discharge, the customs declaration for release for free circulation shall be deemed to have been lodged and accepted and release granted on the date of expiry of the period for discharge.
2. The products or the goods placed under the inward processing IM/EX procedure shall become Union goods when they are put on the market.

## TITLE VIII

# GOODS TAKEN OUT OF THE CUSTOMS TERRITORY OF THE UNION

## CHAPTER 1

### *Formalities prior to the exit of goods*

#### *Article IA-VIII-1-00*

##### *Electronic systems*

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 16(1)	Article 17		Annex B-IA	IA

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

#### *Article IA-VIII-1-00a*

##### *Lodging of a pre-departure declaration*

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 263	Article 268		Annex B-IA	IA

The pre-departure declaration shall be made in any language which is acceptable to the customs authorities responsible for the customs office where the declaration is lodged.

#### *Article IA-VIII-1-00b*

##### *Goods not covered by a pre-departure declaration*

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 267	Article 268	Articles 592f(1) & 842d(3)	-	DA

Where it is found that goods intended to be taken out of the customs territory of the Union are not covered by a pre-departure declaration, and except where the obligation to lodge such declaration is waived, the exit of the goods shall be dependent on the immediate lodgement of such declaration.

***Risk analysis***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 264	Article 266	Articles 592e(1) & 592g	-	IA

1. Risk analysis shall be carried out within the time-limits within which the pre-departure declaration is to be lodged.
2. Where goods covered by one of the waivers from the obligation to lodge a pre-departure declaration laid down in Article DA-VIII-1-02 are taken out of the customs territory of the Union, risk analysis shall be carried out upon presentation of the goods on the basis of the customs declaration, re-export declaration or re-export notification covering those goods or if not available on the basis of any other available information about the goods.

## CHAPTER 2

### *Formalities on exit of goods*

*Article IA-VIII-2-00*

#### *Determination of the customs office of exit*

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Articles 159 (3) and 185(1))	Articles 161(a) and 187	Article 796b	-	IA

1. Except where paragraphs 2 to 6 apply, the customs office of exit shall be the last customs office before the goods leave the customs territory of the Union for a destination outside that territory.
2. In the case of goods leaving the customs territory of the Union by pipeline and cable for electrical energy, the customs office of exit shall be the customs office of export.
3. Where the goods are loaded on the vessel or aircraft on which they will be brought to a destination outside the customs territory of the Union, the customs office of exit shall be the customs office competent for the place where the goods are loaded onto such vessel or aircraft.
4. Where after having been released for export, goods are placed under an external transit procedure, the customs office of exit shall be the customs office of departure of the transit procedure.
5. Where after having been released for export, goods are placed under a transit procedure other than the external transit procedure, the customs office of exit shall be the customs office of departure of the transit procedure, where either of the following conditions is fulfilled:
  - (a) the customs office of destination of the transit procedure is situated in a common transit country;
  - (b) the customs office of destination of the transit procedure is situated at a border of the customs territory of the Union where the goods are to be taken out of that customs territory, after having passed through a country or territory outside the customs territory of Union.
6. On request, the customs office of exit shall be the customs office competent for the place where the goods are taken over under a single transport contract for transport of the goods out of the customs territory of the Union by the railway companies, the airlines or the shipping companies, provided that the goods are to leave the customs territory of the Union by rail, air or sea.

The previous sub-paragraph shall not apply in the cases of excise goods under suspension of excise duty or goods subject to export formalities with a view to refunds being granted on export to third countries under the common agricultural policy.

*Article IA-VIII-2-01*

***Communication between the customs offices of export and exit***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 267(1)	Article 268	Article 796b	Annex B-IA	IA

1. The customs office of export shall, upon release of the goods, make available to the declared customs office of exit the particulars of the export declaration supplemented, as appropriate, by the customs office of export.
2. If the customs declaration takes the form of an entry in the declarant's records in accordance with Article 182 of the Code, the customs office of export and exit may agree not to apply paragraph 1.

*Article IA-VIII-2-02*

***Presentation of the goods at the customs office of exit***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 267	Article 268	Articles 793, 796 c	Annex B-IA	IA

1. The person presenting the goods on exit shall at the moment of presentation of the goods at the customs office of exit:
  - (a) indicate the Master Reference Number of the export or re-export declaration;
  - (b) indicate any discrepancies between the goods declared and released for export and those presented, including cases where goods have been repackaged or containerised before their presentation at the customs office of exit.

Where only part of the goods covered by an export or re-export declaration is presented, the person presenting the goods shall notify the following:

  - (a) the number of packages and, if containerised, the equipment identification;
  - (b) the quantity of goods actually presented when only part of unpacked or bulk goods covered by an export or re-export declaration is presented.
2. Goods declared for export or re-export may be presented at a customs office of exit other than that declared in the export or re-export declaration. Where the actual customs office of exit is located in another Member State than that originally declared, it shall request the particulars of the export or re-export declaration from the customs office of export.

*Article IA-VIII-2-03*

***Formalities before the exit of the goods***

<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 267	Article 268	Article 796d (1)	Annex B-IA	IA

1. The customs office of exit may carry out appropriate risk analysis or customs controls in order to verify that the goods presented correspond to those declared. Any examination of the goods shall be carried out by the customs office of exit on the basis of the information received from the customs office of export.  
The following provisions shall apply in case of discrepancies indicated by the person presenting the goods, or discovered by the customs office of exit:
  - (a) where goods are missing, the customs office of exit shall inform the customs office of export about the missing goods;
  - (b) where goods are in excess, the customs office of exit shall refuse the exit of these goods until an export or re-export declaration has been lodged for the goods in excess. That export or re-export declaration may be lodged at the customs office of exit;
  - (c) where there is a discrepancy in the nature of the goods, the customs office of exit shall refuse the exit of these goods until an export or re-export declaration has been lodged for them and shall inform the customs office of export. That export or re-export declaration may be lodged at the customs office of exit.
2. Unless that information is available to the customs authorities through existing commercial, port or transport systems, the carrier shall notify the exit of the goods to the customs office of exit by providing the unique consignment reference number or the transport document reference number, and the number of packages and, if containerised, the equipment identification number, and, if one has been issued, the Master Reference Number of the export or re-export declaration.
3. For the purposes of paragraph 2, the person handing over the goods to the carrier shall provide him with the particulars referred to in that paragraph. The carrier may not load the goods for carriage out of the customs territory of the Union unless that information has been provided to him.

*Article IA-VIII-2-04*

***Supervision and confirmation of exit***

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 267	Article 268	Article 796d (2), (3)	-	IA

1. Once released for exit, the customs office of exit shall supervise the goods until they are taken out of the customs territory of the Union.
2. Where the customs offices of exit and export are different, the customs office of exit shall inform the customs office of export of the exit of the goods at the latest on the working day following:
  - (a) the day the goods have left the customs territory of the Union;

- (b) in the cases referred to in Article IA-VIII-2-00 (3), the day the vessel or aircraft on which the goods have been loaded has left the port or airport of loading;
  - (c) in the cases referred to in Article IA-VIII-2-00 (4), the day the goods are placed under the external transit procedure;
  - (d) in the cases referred to in Article IA-VIII-2-00 (5), the day the transit procedure is discharged;
  - (e) in the cases referred to in Article IA-VIII-2-00 (6), the day the goods are taken over under cover of a single transport contract.
3. Where the customs offices of exit and export are different and the exit of the goods is refused, the customs office of exit shall inform the customs office of export at the latest on the working day following the refusal.
  4. In unforeseen circumstances, where goods covered by one export or re-export declaration are moved to a customs office of exit and subsequently leave the customs territory of the Union through more than one customs office of exit or in different parts, each customs office of exit where the goods were presented shall supervise the exit of the goods which are to be taken out of the customs territory of the Union. The customs office(s) of exit shall inform the customs office of export of those goods which have been taken out of the customs territory of Union from those offices.
  5. Where the goods are to leave the customs territory of the Union in the case of Article IA-VIII-2-00(6), the competent customs authorities at the point of exit may require that the person referred to in Article 267 (2) of the Code make available one of the following:
    - (a) the Master Reference Number of the export declaration where available;
    - (b) a copy of the single transport contract or the export declaration for the goods concerned;
    - (c) the unique consignment reference number or the transport document reference number and the number of packages and, if containerised, the equipment identification number;
    - (d) information concerning the single transport contract or the transport of the goods out of the customs territory of the Community contained in the data processing system of the person taking over the goods or another commercial data processing system.

*Article IA-VIII-2-06*

***Certification of exit to the exporter or declarant***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 267	Article 268	Articles 796e, 793b	-	IA

1. The customs office of export shall certify the exit in the following cases:
  - (a) where that office has been informed by the customs offices of exit in any of the situations referred to in Article IA-VIII-2-04(2);

- (b) where that office is the actual customs office of exit;
  - (c) where that office has, in the cases referred to in Article IA-VIII-2-07(2), received no information on the exit of the goods from the customs office of exit within 10 days, but considers that the evidence provided in accordance with Article IA-VIII-2-07 is sufficient.
2. The customs office of export shall inform the declared customs office of exit that it has certified the exit in accordance with paragraph 1(c).

*Article IA-VIII-2-07*

***Enquiry procedure***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 267	Article 268	Article 796da	-	IA

1. Where, after 90 days from the release of goods for export, the customs office of export has not been informed about the exit, it may request the declarant to indicate the date when and the customs office of exit from which the goods left the customs territory of the Union.
2. The declarant may, on his own initiative or following a request made in accordance with paragraph 1, inform the customs office of export that all or part of the goods declared for export have left the customs territory of the Union indicating the date(s) and the customs office(s) of exit from which the goods have left the customs territory of the Union and request the customs office of export to certify the exit. In this case, the customs office of export shall request information on the exit of the goods from the customs office of exit, which shall respond within 10 days.
3. Where, in the cases referred to in paragraph 2, the customs office of exit does not confirm the exit of the goods within the deadline referred to in paragraph 2, the customs office of export shall inform the declarant. The declarant may provide to the customs office of export evidence that the goods have left the customs territory of the Union.
4. The evidence referred to in paragraph 3 may be provided in particular by one of the following means or a combination thereof:
  - (a) a copy of the delivery note signed or authenticated by the consignee outside the customs territory of the Union;
  - (b) the proof of payment or the invoice or the delivery note or other document duly signed or authenticated by the economic operator which brought the goods out of the customs territory of the Union;
  - (c) a document processed by the customs authority of a Member State or a third country in line with their procedure and practices;
  - (d) economic operators' records of goods supplied to ships, aircraft or offshore installations.

## CHAPTER 3

### *Export and re-export*

#### *Article IA-VIII-3-01*

##### *Export declaration*

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 162	Article 165(a)	Article 787, 796 b (2)	-	IA

1. Where goods are to be moved to more than one customs office of exit as more than one consignment, each individual consignment shall be covered by a separate export or re-export declaration.
2. Where goods are to be taken out of the customs territory of the Union in several parts, each individual part shall be covered by a separate export or re-export declaration.

#### *Article IA-VIII-3-02*

##### *Retrospective lodgement of an export or re-export declaration*

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 162	Article 165(a)	Article 795	-	IA

1. Where an export or re-export declaration was required but the goods have been brought out of the customs territory of the Union without such declaration, the exporter shall lodge a retrospective export or re-export declaration. This declaration shall be lodged at, and handled by, the customs office competent for the place where the exporter is established. The declaration shall be accepted and exit shall be certified subject to sufficient evidence concerning the nature and quantity of goods and the circumstances under which they left the customs territory of the Union.
2. Where Union goods have left the customs territory of the Union intended for re-import, are no longer intended to be re-imported, and a different form of the declaration would have been used if there was no intention of re-importation, an export declaration may be lodged at, and handled by the customs office competent for the place where the exporter is established. The declaration shall be accepted subject to sufficient evidence concerning the nature and quantity of goods and the circumstances under which they left the customs territory of the Union.

*Article IA-VIII-3-03*

***Lodging of a re-export declaration***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 159(3)	Article 161(a)	Articles 841, 841a	-	IA

The re-export declaration for discharging temporary admission for goods covered by an ATA/CPD carnet may be lodged at the customs office of exit.

*Article IA-VIII-3-04*

***Use of an ATA/CPD carnet***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 267	Article 268	Articles 797-798	-	IA

1. An ATA/CPD carnet may be used as an export declaration where the carnet is issued in a Member State and endorsed and guaranteed by an association established in the customs territory of the Union forming part of an international guarantee chain.
2. The ATA/CPD carnet shall not be used to Union goods where:
  - (a) that have undergone customs export formalities with a view to refunds being granted on export to territories outside the customs territory of the Union under the common agricultural policy;
  - (b) that have come from intervention stocks, are subject to measures of control as to use and/or destination, and have undergone customs formalities on export to territories outside the customs territory of the Union under the common agricultural policy;
  - (c) that are eligible for the repayment or remission of import duty on condition that they are exported from the customs territory of the Union;
  - (d) that are not subject to the provisions of Chapter IV of Directive 2008/118/EC, except if the provisions of Article 30 of that Directive apply.
3. Where goods covered by an ATA carnet are entered for the purposes of temporary export, the customs office of export shall carry out the following formalities:
  - (a) verify the information given in boxes A to G of the exportation voucher against the goods under cover of the carnet;
  - (b) complete, where appropriate, the box on the cover page of the carnet headed 'Certificate by customs authorities';
  - (c) complete the counterfoil and box H of the exportation voucher;
  - (d) enter its name in box H (b) of the re-importation voucher;
  - (e) retain the exportation voucher.

4. If the customs office of export is not the customs office of exit, the customs office of export shall carry out the formalities referred to in paragraph 3, but it shall not complete box 7 of the exportation counterfoil, which must be completed by the customs office of exit.
5. The deadlines for re-import of the goods laid down by the customs office of export in box H (b) of the exportation voucher may not exceed the validity of the carnet.
6. Where Union goods which left the customs territory of the Union under cover of an ATA/CPD carnet are no longer intended to be re-imported, a standard export declaration may be lodged at the customs office of export. That declaration shall be accepted subject to sufficient evidence concerning the nature and quantity of goods and the circumstances under which they left the customs territory of the Union. It shall be handled solely by the customs office of export.

On presentation of the carnet in question, the customs office of export shall, upon request, certify a copy of the carnet and invalidate the re-importation voucher and counterfoil.

*Article IA-VIII-3-05*

***Goods that do not leave the customs territory of the Union***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 174	Article 175	Articles 792a, 796e, 796d(4)	-	DA

1. Where goods released for the export procedure or for re-export do not leave the customs territory of the Union, the declarant shall immediately inform the customs office of export.
2. Without prejudice to paragraph 1, where the goods have already been presented to the customs office of exit, the person who removes the goods from the customs office of exit for carriage to a place within that territory shall inform the customs office of exit that the goods will not be taken out of the customs territory of the Union and refer to the Master Reference Number of the export or re-export declaration.
- 2a. Where, in the cases referred to in Article IA-VIII-2-00 (4) and (5), a change in the transport contract has the effect of terminating inside the customs territory of the Union a transport operation which should have terminated outside it, the companies or authorities in question may only carry out the amended contract with the agreement of the customs office of exit.
3. In the case of an invalidation of the export or re-export declaration in accordance with Article DA-VIII-3-01, the customs office of export shall inform the declarant and the declared customs office of exit of that invalidation.

## CHAPTER 4

### *Exit summary declaration*

#### *Article IA-VIII-4-00*

##### *Determination of the customs office of exit*

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 267(4)	Article 268	Article 796b	-	IA

For the purposes of this Chapter the customs office of exit shall be the customs office competent for the place where the goods will leave the customs territory the Union. However, where the goods are loaded on the vessel or aircraft on which they will be brought to a destination outside the customs territory of the Union, the customs office of exit shall be the customs office competent for the place where the goods are loaded onto such vessel or aircraft.

#### *Article IA-VIII-4-01*

##### *Lodging and registration of an exit summary declaration*

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 271	Article 273(a)	Articles 842a-842d	Annex B-IA	IA

The customs office of exit or the customs office where the exit summary declaration is lodged in accordance with Article 271(1) of the Code shall:

- (a) register immediately upon its receipt the exit summary declaration;
- (b) provide a Master Reference Number to the declarant;
- (c) where appropriate, release the goods for exit from the customs territory of the Union.

#### *Article IA-VIII-4-02*

##### *Goods that do not leave the customs territory of the Union*

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 174	Article 175	Article 842a(6)	-	DA

Where goods declared for exit are no longer destined to be taken out of the customs territory of the Union, the person who removes the goods from the customs office of exit for carriage to a place within that territory shall inform the customs office of exit that the goods will not

be taken out of the customs territory of the Union and refer to the Master Reference Number of the exit summary declaration.

## **CHAPTER 5**

### ***Re-export notification***

#### *Article IA-VIII-5-00*

##### ***Determination of the customs office of exit***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 267(4)	Article 268	Article 796b	-	IA

For the purposes of this Chapter the customs office of exit shall be the customs office competent for the place where the goods are in the free zone or in temporary storage.

#### *Article IA-VIII-5-01*

##### ***Notification and handling of a re-export notification***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 274	Article 276(a)	Article 841a	Annex B-IA	IA

The customs office of exit shall:

- (a) register immediately upon its receipt the re-export notification;
- (b) provide a Master Reference Number to the declarant;
- (c) where appropriate, release the goods for exit from the customs territory of the Union.

#### *Article IA-VIII-5-02*

##### ***Goods that do not leave the customs territory of the Union***

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Article 174	Article 175	Article 842a(6)	-	DA

Where goods declared for exit are no longer destined to be taken out of the customs territory of the Union, the person who removes the goods from the customs office of exit for carriage to a place within that territory shall inform the customs office of exit that the goods will not be taken out of the customs territory of the Union and refer to the Master Reference Number of the re-export notification.

## TITLE IX

# FINAL PROVISIONS

## *Article IA-IX-1-01*

### ***Validity of decisions in force on 1 May 2016***

1. The decision following the reassessment referred to in Article DA-IX-1-01(1)(b), which must be taken no later than 1 May 2019, must revoke the decision reassessed and grant if appropriate a new authorisation. The decision following the reassessment shall be notified to the economic operator without delay.
2. The holders of the authorisations referred to in paragraphs 1 and 2 of Article DA/IX-1-01 shall comply with the provisions of the Code and this Regulation when conducting its customs operations. For that purpose, the authorisations referred to in paragraphs 1 and 2 shall be read in accordance with the correlation table set out in the Annex [*not yet available*] while they are valid.
3. The holder of a Single Authorisation for Simplified Procedures shall comply with the provisions of the Code and Annex XX to this Regulation when conducting its customs operations.

## *Article IA-IX-1-02*

### ***Applications and authorisations before 1 May 2016***

1. Customs authorities may accept applications for authorisations as referred to in the Code and this Regulation made before 1 May 2016. The competent customs authority may grant the authorisation before 1 May 2016. However, the validity of the authorisation shall not begin before 1 May 2016.
2. Authorisations granted on 1 May 2016 or after on the basis of applications lodged before that date shall be granted in accordance with the relevant provisions of the Code and this Regulation.

## *Article IA-IX-1-03*

### ***Specific transitional measures concerning temporary storage of goods***

Goods in temporary storage on 1 May 2016 shall be placed under a customs procedure or re-exported within 90 days as from that date, unless these goods have been disposed of in accordance with Chapter 4 of Title V of the Code.

## *Article IA-IX-1-04*

### ***Specific transitional measures concerning the release for free circulation and the export procedures***

1. Goods declared for free circulation or the export procedure on a declaration lodged before 1 May 2016 and not released by that date shall be released for those procedures and, if appropriate, for exit in accordance with the relevant provisions of the Code and this Regulation.

2. Goods declared for special procedures before 1 May 2016 and not released by that date shall be released for those procedures in accordance with the relevant provisions of the Code and this Regulation.
3. Transit operations which began before 1 May 2016 and not ended and discharged by that date shall be ended and discharged in accordance with the relevant provisions of Council Regulation (EEC) No 2913/92 and Commission Regulation (EEC) No 2454/93.

*Article IA-IX-1-05*

***Legal status of authorisations granted before 1 May 2016 and public customs warehouses and free zones***

1. Authorisations for processing under customs control and inward processing suspension system and drawback system shall be considered as authorisations for inward processing in accordance with the Code and this Regulation.  
  
With regard to authorisations for the inward processing suspension system and drawback system the first subparagraph shall apply under the condition that in case of a customs debt the calculation of the amount of import duty is made in accordance with Article 86(3) of the Code. However, the calculation of the amount of import duty may be made in accordance with Article 85(1) of the Code if the economic conditions are deemed to be fulfilled in the cases set out in Article DA VII-1-06(1)(b) and (2).
2. Authorisations for the operation of storage facilities for the customs warehousing of goods granted on the basis of the provisions of Council Regulation (EEC) No 2913/92 shall be considered as:
  - (a) authorisations for a public customs warehouse of type I if, under the Council Regulation (EEC) No 2913/92, the customs warehouse was of type A;
  - (b) authorisations for a public customs warehouse of type II if, under the Council Regulation (EEC) No 2913/92, the customs warehouse was of type B;
  - (c) authorisations for a private customs warehouse if, under the Council Regulation (EEC) No 2913/92, the customs warehouse was of type C, D or E.
- 2a. Customs warehouses of type F operated under the Council Regulation (EEC) No 2913/92 shall be considered as public customs warehouse of type III in accordance with the Code and this Regulation.
3. Free zones of control type I established under the provisions of Regulation (EEC) No 2913/92 shall be considered as free zones in accordance with the Code and this Regulation.
4. Free zones of control type II established under the provisions of Regulation (EEC) No 2913/92 shall be considered as customs warehouses in accordance with the Code and this Regulation. The customs authorities shall decide after 1 May 2016 which particular type of customs warehouse those free zones shall be deemed to be equivalent to.
5. Free warehouses established under authorisations granted on the basis of the provisions of Council Regulation (EEC) No 2913/92 shall at the date of application of this Regulation be considered as customs warehouses in accordance with the Code

and this Regulation. The customs authorities shall decide without delay which particular type of customs warehouse those free warehouses shall be deemed to be equivalent to.

#### *Article IA-IX-1-06*

##### ***Customs procedures which begun and have not been ended or discharged before the application of this Regulation***

1. The customs procedures release for free circulation with end-use, customs warehousing types A, B, C, E and F, inward processing suspension system and processing under customs control which began and have not ended or been discharged before the date of application of this Regulation shall end or be discharged under the conditions of the Code and this Regulation.
2. The customs procedures customs warehousing type D, inward processing drawback system, temporary importation and outward processing which began and have not been discharged before the application of this Regulation shall be discharged under the conditions of Council Regulation (EEC) No 2913/92 before it was repealed. However, as from 1 January 2019 the customs warehousing Type D shall be discharged under the conditions of the Code and this Regulation.
3. Without prejudice to national customs rules, goods in a free zone of control type II or a free warehouse and not assigned to a customs approved treatment or use in accordance with Regulation (EEC) No 2913/92 before it was repealed shall at the date of application of this Regulation be considered as to be placed under customs warehousing.

#### *Article IA-IX-1-07*

##### ***Authorisation with retroactive effect***

1. Where the retroactive effect of an authorisation goes back before 1 May 2016, Articles 294(2) and 508(2) of Regulation No 2454/93 before it was repealed shall apply *mutatis mutandis*. This paragraph shall apply until 1 May 2019.
2. Where the retroactive effect of an authorisation goes back before 1 May 2016, Articles 294(3) and 508(3) of Regulation No 2454/93 before it was repealed shall apply *mutatis mutandis*. This paragraph shall apply until 1 May 2017.

#### *Article IA-IX-1-08*

##### ***Compensatory interest***

Where compensatory interest is due as referred to in Article 519 of Regulation (EEC) No 2454/93 before it was repealed, this period shall end on 30 April 2016.

*Article [...]*

Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code is repealed from the date referred to Article XXX.

*Article [...]*

This Regulation shall enter into force on the [...] day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels,

*For the Commission  
The President*