

TITLE V

GENERAL RULES ON CUSTOMS STATUS, PLACING GOODS UNDER A CUSTOMS PROCEDURE, VERIFICATION, RELEASE AND DISPOSAL OF GOODS

CHAPTER 1

Customs status of goods

SECTION 1

GENERAL PROVISIONS

Article DA-V-1-01 (511-01-DA)

Presumption of customs status

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 153(1)	Articles 156(a)	Articles 313, 453	-	DA

1. The following shall be deemed to be non-Union goods unless it is established in accordance with Section 3 that they do have Union status:

- (a) goods brought into the customs territory of the Union;
- (b) goods in temporary storage;
- (c) goods placed under any of the special procedures with the exception of the internal transit and the end-use procedures;
- (d) goods transported under cover of a transit declaration using a TIR carnet, ATA carnet, eATAcarnet or Form 302.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 155(2)	Articles 156 (d)	Articles 313, 453	-	DA

2. In accordance with Article 155 (2) of the Code, the Union status of goods brought into the customs territory of the Union shall not be altered, unless it is established that they do not have Union status:

- (a) where, if carried by air, Union goods have been loaded or transhipped at a Union airport, for consignment to another Union airport, provided that they are carried under cover of a single transport document issued in a Member State,

- (b) where, if carried by sea, the goods have been shipped between Union ports by a regular shipping service authorised in accordance with Article DA-V-1-02 (512-01-DA).
3. In accordance with Article 155 (2) of the Code, the Union status of goods brought into the customs territory of the Union shall not be altered provided that one of the following situations applies
- (a) they have been brought from one point to another within the customs territory of the Union and temporarily leave that territory without crossing a territory outside the customs territory of the Union on the way;
- (b) they have been brought from one point to another within the customs territory of the Union through a territory outside the customs territory of the Union, and are carried under cover of a single transport document issued in a Member State;
- (c) they have been moved from one point to another within the customs territory of the Union and were transhipped outside the customs territory of the Union on a means of transport other than that onto which they were initially loaded with a new transport document covering carriage from the territory outside the customs territory of the Union being issued, provided that the new document is accompanied by a copy of the original single transport document
- and their Union status is proven in accordance with Article IA-V-1-08(1) (513-01(1)-IA)

SECTION 2

REGULAR SHIPPING SERVICE

Article DA-V-1-01A (NEW)

Definition

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 155(2)	Articles 156(d)	Article 313a	-	DA

A regular shipping service' means a service which carries goods in vessels that ply only between Union ports and may not come from, go to or call at any points outside the customs territory of the Union or in a free zone of a Union port in that territory.

Article DA-V-1-02 (512-01-DA)

Authorisation

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 155(2)	Articles 156(d)	Article 313b, 313c	-	DA

1. A shipping company may be authorised to establish regular shipping services provided that the conditions of this Article are fulfilled.
2. An authorisation shall be granted only to shipping companies that:
 - (a) are established in the customs territory of the Union;
 - (b) fulfil the criterion laid down in Article 39(a) of the Code;
 - (c) undertake to register with the decision-taking customs authority once the authorisation is issued the vessel(s) to be used for the regular shipping service, the port where the vessel(s) starts operations as a regular shipping service and the ports of call;
 - (d) undertake that on the routes of the regular shipping services, no calls will be made at any port in a territory outside the customs territory of the Union or at any free zone in a port in the customs territory of the Union, and that no transshipments of goods will be made at sea;
3. Once a regular shipping service has been authorised, the shipping company concerned shall be required to use the service for the vessels that it has registered for that purpose.

Article DA-V-1-03 (512-02-DA)

Registration of vessels and ports

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(2)	Article 7(a)	Article 313d	-	DA

1. The shipping company authorised to establish regular shipping services shall communicate to the decision-taking customs authority the following:
 - (a) the names of the vessels assigned to the regular shipping service;
 - (b) the port where the vessel starts its operation as a regular shipping service;
 - (c) the ports of call;
 - (d) any amendments to the information referred to in points (a), (b) and (c);
 - (e) the date and time when the amendments referred to in point (d) should take effect.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22(4)	Article 24(d)	Article 313d	-	DA

2. The registration shall take effect on the first working day following that of the registration.

Article DA-V-1-04 deleted

Article DA-V-1-05 (512-04-DA)

Unforeseen circumstances

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 153(1)	Article 156(a)	Article 313e	-	DA

If as a result of unforeseen circumstances a vessel registered to a regular shipping service tranships at sea, or loads or unloads goods in a port that is not part of the regular shipping service or in a free zone of a Union port, those goods shall be deemed to be non-Union goods. Goods remaining on board shall continue to benefit from the presumption of Union status, unless the customs authorities have reason for doubt, in which case a proof of status shall be provided.

SECTION 3

PROOF OF UNION STATUS

SUBSECTION 1

GENERAL PROVISIONS

Article DA-V-1-06 (513-02-DA)

Contents, endorsement and use of proof of Union status

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(2)	Article 7(a)	Articles 315-317	Annex 52-01	DA

1. A proof of Union status shall allow to identify Union goods including goods consigned to, from or between special fiscal territories.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22(5)	Article 24(e)	Articles 315-317	Annex 52-01	DA

2. The proof shall be valid for 90 days from the date of endorsement or registration in case of authorised issuers by the competent customs office. At the request of the person concerned, and for justified reasons, the customs office may set a longer period of validity of the proof.

3. In accordance with Article 6(3)(a) of the Code, the Master Reference Number may also be communicated to the customs office using any of the following:

- (a) a bar code;
- (b) a status registration document;
- (c) other means as allowed by the receiving customs authority.

Article DA-V-1-07 (513-0X-DA)

Electronic Customs goods manifest¹

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 155(1)	Article 156(b)	- (draft 317c(1))	Annex ??	DA

The electronic customs goods manifest (electronic manifest) is a document allowing the identification of goods for customs purposes. It can be used to facilitate proof of Union status.

Article DA-V-1-07a

Proof of Union status for travellers

In accordance with Article 6(3)(a) of the Code, the customs authorities shall accept a paper based request for endorsement of a proof of Union status on a form corresponding to the specimen set out in Annex 51-01-IA, when a traveller or a natural person other than an economic operator has no direct access to the customs authorities' electronic system.

Article DA-V-1-08 (513-06-DA)

Proof of Union status in TIR or ATA carnets or Forms 302

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(3)(a)	Article 7(b)	Article 319		DA

In accordance with Article 6(3)(a) of the Code, Union goods transported in accordance with the TIR Convention, the ATA Convention/Istanbul Convention or under cover of form 302 may be identified in the TIR carnet, ATA carnet or form 302.

¹ Text depends on outcome of draft CCIP amendment

SUBSECTION 2

PROOF OF UNION STATUS PROVIDED BY AN AUTHORISED ISSUER

Article DA-V-1-09 (513-12-DA)

Authorised issuer

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 153(2)	Articles 156(b)	Article 324a	Annex A-DA	DA

The competent customs office may authorise any person, hereinafter referred to as an "authorised issuer", who is established in the customs territory of the Union and who fulfils the criteria laid down in Articles 39(a) and (b) of the Code to establish the proof of Union status without having to request an endorsement of the proof from the competent customs office and/or to establish the proof of Union status through the indication of an appropriate code on the electronic manifest.

SUBSECTION 3

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

Article DA-V-1-11 (513-16-DA)

Scope

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 153(2)	Articles 156	Article 325	-	IA
Article 6(2)	Article 8(1)(a)			IA

1. Subject to paragraphs 3 and 4 and subject to Articles DA-V-1-12 to DA-V-14 the following goods shall have Union status:

- (a) products of sea-fishing caught by a Union fishing vessel, in waters other than the territorial waters of a third country;
- (b) goods obtained from the products referred to in point (a) on board that vessel or a Union factory ship, in the production of which other products having Union status may have been used.

2. Paragraph 1 shall apply whether or not the products or goods referred to in paragraph 1 are presented in packaging having Union status.

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 153(1)	Article 156(a)	Articles 325,326		DA

3. Where products and goods are brought into the customs territory of the Union in the circumstances set out in paragraph 4, a proof of Union status made out in accordance with Article DA-V-1-12 (513-18-DA) shall be produced to prove the Union status

4. The products and goods referred to in paragraph 3 are the ones transported directly to the customs territory of the Union by any of the following:

- (a) the Union fishing vessel which caught the products and, where applicable, processed them;
- (b) the Union fishing vessel following the transshipment of the products from the vessel referred to in point (a);
- (c) the Union factory ship which processed the products following their transshipment from the vessel referred to in point (a);
- (d) any other vessel onto which the said products and goods were transhipped from the vessels referred to in points (a), (b) and (c), without any further changes being made;
- (e) a means of transport covered by a single transport document made out in the country or territory not forming part of the customs territory of the Union where the products or goods were landed from the vessels referred to in points (a), (b), (c) and (d).

Article DA-V-1-12 (513-18-DA)

Logbook

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(2)	Articles 7(a)	Article	Annex new	DA

A logbook used to produce proof of Union status referred to in Article DA-V-1-11(3) (513-16(1)-DA) shall include the following:

- (a) an appropriate code;
- (b) the products of sea-fishing (name and type) and their gross mass (kg);
- (c) the goods obtained from the products of sea-fishing (kind) with their Combined Nomenclature (hereinafter CN) code and gross mass (kg).

Article DA-V-1-13 (513-18a-DA)

Transshipment

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

1. In case of transhipment the logbook of the transshipping vessel shall record the following:

- (a) the name, flag, registration number and full name of the master of the vessel onto which the products and goods were transhipped (receiving vessel);
- (b) where the logbook of the receiving vessel has recorded the transhipment.

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

2. In case of transhipment the proof of Union status referred to in Article DA-V-1-12 (513-16(1)-DA) shall include a reference to the name, flag, registration number and full name of the master of the vessel from which the products and goods were transhipped.

Article DA-V-1-14 (513-18b-DA)

Products and goods transhipped through a third country

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

The certification for products and goods transhipped through a third country shall be made on a printout of the logbook referred to in Article DA-V-1-12 (513-18-DA).

The printout shall contain the following:

- (a) an endorsement by the customs authority of the third country;
- (b) the date of arrival in and of departure from the third country of the products and goods;
- (c) the means of transport used for reconsignment to the customs territory of the Union;
- (d) the full address of the customs authority referred to in point (a).