

## 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 systems**

<b>UCC implemented provision</b>	<b>UCC empowering provision</b>	<b>Current IP provision</b>	<b>Annex</b>	<b>Adoption procedure</b>
Articles 16	Articles 17		Annex B	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 customs status of goods

#### SECTION 1

##### REGULAR SHIPPING SERVICE

###### *Article IA-V-1-03 (512-01-IA)*

###### **Consultation**

<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 313b	-	IA

Once the decision-taking customs authority has examined whether the conditions defined in Article DA-V-1-02(2) (512-01(2)-DA) 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 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) (512-01-DA).

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 (124-2-07-IA). The consulted customs authorities shall inform the decision-taking customs authority in case the condition referred to in paragraph 1 is not met.

*Article IA-V-1-04 (512-02-IA)*

**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 (124-2-02-IA), the information communicated in accordance with paragraph 1 of Article DA-V-1-03 (512-02-DA) shall be registered by making it available through the system referred to in Article IA-I-2-09 of the Code 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 operating in Union ports.

*Article IA-V-1-05 (512-04-IA)*

**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 by circumstances beyond its control 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.

*Article IA-V-1-06 (512-05-IA)*

**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 may require evidence from the shipping company that the provisions of Articles DA-V-1-02 to DA-V-1-05 (512-01-DA to 512-03-DA) and of Article IA-V-1-05 (512-04-IA) 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.

*Article IA-V-1-07 (512-06-IA)*

**Consultation in case of revocation or amendments 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 22	Article 25(b)	Article 313c	-	IA

1. Where an authorisation is revoked by the decision-taking customs authority, the decision-taking customs authority shall notify the revocation to the Member States concerned by the authorisation.

2. The procedure provided for in Article IA-V-1-03 (512-01-IA) shall apply to amendments of the authorisation where such amendments are to cover Member States that were not previously concerned by the authorisation.

**SECTION 3**

**PROOF OF CUSTOMS STATUS OF UNION GOODS**

**SUBSECTION 1**

**GENERAL PROVISIONS**

*Article IA-V-1-08 (513-01-IA)*

**Means of proof of customs status of 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 153(2)	Articles 157	Articles 314, 314c	-	IA

1. Proof that the goods have customs status of Union goods 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 IA-V-1-01 (511-02-IA) does not apply;
- (b) the proof provided for in Articles DA-V-1-06 (513-02-DA) , DA-V-1-08 (513-06-DA), Articles DA-V-1-12 (513-18-DA);
- (c) the electronic manifests referred to in Article DA-V-1-07 (513-0X-DA) in the case of authorised issuers pursuant to Article DA-V-1-09 (513-12- DA).
- (d) in accordance with the rules laid down in Articles IA-V-1-15 to IA-V-1-17 (513-08-IA to 513-11-IA);
- (e) by the excise declaration data referred to in Directive No 2008/118/EC;

- (f) by the label provided for in Article IA-VII-2-21 (721-22-IA);
- (g) by the invoice or transport document provided for in Article IA-V-1-17a.

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

2. If a proof of Union status is used only for part of the goods, a new proof for the remaining part may be issued by the authorised issuer or shall be issued by the competent customs office on request.

3. Where the proof referred to in paragraph 1 is used for Union goods with packaging not having Union status, the proof certifying the Union status shall include the following phrase:

'N packaging – [code 98200]'

4. Subject to the conditions for issuing the proof being fulfilled, the proof referred to in Articles DA-V-1-06 (513-02-DA), Article DA-V-1-08 (513-06-DA), Article IA-V-1-14 (513-07-IA), Article IA-V-1-12 (513-05-IA) and in Article DA-V-1-07 (513-12-DA) 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

6. The means referred to in paragraph 1 shall not be used in respect of goods for which a customs declaration placing the goods under the export or outward processing procedure has been lodged.

*Article IA-V-1-09 (513-01A-IA)*

**Administrative assistance**

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

The customs authorities shall assist one another in checking the authenticity and accuracy of the proofs referred to in Article IA-V-1-08 (513-01-IA) 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.

Verification of the proofs of customs status of Union goods referred in Article IA-V-1-08 (513-01-IA) shall be carried out on the basis of risk analysis including a random element and whenever reasonable doubt has arisen as to the authenticity of the proof or the accuracy of the information it contains.

*Article IA-V-1-10 (513-02-IA)*

**Endorsement and use 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>
Articles 153(2) & 155	Article 157	Articles 315-317		IA

1. The competent customs office shall endorse the proof. Endorsement shall be effected by communicating the Master Reference Number (MRN) 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		IA

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

<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 by indicating the Master Reference Number.

*Article IA-V-1-11 (513-0X-IA)*

**Content and use of electronic manifest for proof of Union status**

1. The electronic manifest shall be used in accordance with the conditions set out below. It shall contain the data laid down in Annex X.

2. Proof of the Union status of goods shall be provided by an authorised issuer pursuant to Article DA-V-1-09 (513-12-DA) by specifying the appropriate status code on the electronic manifest.

*Article IA-V-1-13 (513-06-IA)*

**Proof of 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 (531-06-DA) 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 eATA carnet data or form 302 data.

3. When the TIR carnet, the ATA carnet, the eATA 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 (513-08-IA)*

**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 Articles DA-V-1-06 (513-02-DA), Articles DA-V-1-08 (513-06-DA), Article IA-V-1-12 (513-05-IA) or Article IA-V-1-14 (513-07-IA).

*Article IA-V-1-16 (513-10-IA)*

**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 Articles DA-V-1-06 (513-02-DA), Articles DA-V-1-08 (513-06-DA), Article IA-V-1-12 (513-05-IA) or Article IA-V-1-14 (513-07-IA).

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 (513-11-IA)*

**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

1. 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.

2. In other cases than those referred to in paragraph 1, proof of Union status shall be provided in accordance with Articles DA-V-1-06 (513-02-DA), Articles DA-V-1-08 (513-06-DA), Article IA-V-1-12 (513-05-IA) or Article IA-V-1-14 (513-07-IA).

*Article IA-V-1-17a*

**Proof of Union status of goods of which the value does not exceed EUR 10 000**

<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 10 000 shall be furnished 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 number and kind, marks and reference numbers of the packages, a description of the goods, the gross mass in kilograms and, where necessary, the container numbers.

The person concerned 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.

## SUBSECTION 2

### PROOF OF UNION STATUS PROVIDED BY AN AUTHORISED ISSUER

#### *Article IA-V-1-18 (513-12-IA)*

##### **Authorised issuer**

<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	Articles 157	Article 324a		IA

1. The authorised issuer shall transmit the proof of Union status to the customs office specified in the authorisation for the purpose of registration.
2. When the authorised issuer transmits the proof to the customs office specified in the authorisation for the purpose of registration that customs office shall communicate the Master Reference Number (MRN) to the authorised issuer to confirm the registration of the proof of Union status.
3. The proof registered in accordance with paragraph 2 shall be presented by indicating the Master Reference Number of the proof in the form of the bar code, electronic means, or other transaction means as allowed by the customs authority.

#### *Article IA-V-1-19 (513-13-IA)*

##### **Content of the proof of Union status issued by the authorised issuer**

<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)	Article 324b, 324c	Annex 52-01	IA

The authorisation shall provide that the proof of Union status must contain the following in addition to the corresponding particulars set out in Annex B-IA:

- (a) the name of the competent customs office;
- (b) the date of issue of the proof;
- (c) the period of validity if that period exceeds 90 days;
- (d) the authorisation number of the authorised issuer;
- (e) a registration number of the proof in the form of the MRN;
- (f) the indication:

'Authorised issuer - [code 98202]'.

### SUBSECTION 3

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

##### *Article IA-V-1-21 (513-16a-IA)*

#### **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

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-1-11(1) (513-16(1)-DA) in either of the following cases:

- (a) there is no doubt about the origin of those products and/or goods;
- (b) the master of the vessel has submitted the necessary landing declaration as required by Article 8 (1) of Council Regulation (EEC) No 2847/93 of 12 October 1993 establishing a control system applicable to the common fisheries policy.

##### *Article IA-V-1-22 (513-17-IA)*

#### **Provision of proof**

<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	-	IA

1. The appropriate code referred to in Article DA-V-1-11(1) (513-16(1)-DA) shall be 'T2M'.
2. The proof referred to in Article DA-V-1-11 (513-16-DA) may only be used once.

##### *Article IA-V-1-23 (513-18-IA)*

#### **Logbook**

<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

1. The proof of Union status referred to in Article DA-V-1-11(3) (513-16(1)-DA) shall be provided by means of the logbook and transshipment data transmitted by electronic means in accordance with Commission Implementing Regulation (EU) No 404/2011 of 8 April 2011 laying down detailed rules for the implementation of Council Regulation (EC) No 1224/2009 establishing a Community control system for ensuring compliance with the rules of the Common Fisheries Policy<sup>1</sup>.

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

2. The appropriate code referred to in point (a) of Article DA-V-1-12 (513-18-DA) shall be 'T2M'.

*Article IA-V-1-24 (513-18a-IA)*

### **Transshipment**

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
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-1-11(3) (513-16(1)-DA) or any other means provided for in Article IA-V-1-08, as appropriate.

*Article IA-V-1-25 (513-18b-IA)*

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

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
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 brought into a third country, a certification by the customs authority of that country shall be presented for the products and goods on their entry into the customs territory of the Union.

*Article IA-V-1-26 (513-18c-IA)*

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

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<sup>1</sup> OJ L 112, 30.4.2011, p.1.

<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 mentioned 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.