

TITLE I

GENERAL PROVISIONS

CHAPTER 1

Scope of the customs legislation, mission of customs and definitions

Article DA-I-1-01 (110-01)

Definitions

1. 'AEO' means the authorised economic operator referred to in Article 38 of the Code;
2. 'AEOC' means the holder of an authorisation as referred to in Article 38(2)(a) of the Code;
3. 'AEOS' means the holder of an authorisation as referred to in Article 38(2)(b) of the Code;
4. 'AEOF' means the holder of authorisations as referred to in Article 38(2)(a) and in Article 38(2)(b) of the Code at the same time.
5. 'agricultural policy measures' means the provisions governing export refunds or import or export licences relating to agricultural products which are covered by the Common Agricultural Policy;
6. 'applicant' means a person who applies to the customs authorities for a decision;
7. 'ATA Carnet' means the international customs document for temporary admission established by virtue of the ATA Convention or the Istanbul Convention;
8. 'ATA Convention' means the Customs Convention on the ATA carnet for the temporary admission of goods done at Brussels on 6 December 1961;
9. 'authorised weigher' means any economic operator authorised by a customs office for the purpose of weighing fresh bananas;
10. 'baggage' means all goods carried by whatever means in relation to a journey of a person;
11. 'carrier' means, in the context of customs status of goods, a person transporting goods for another person;
12. 'Code' means the Regulation (EC) No
13. 'Union port' means any sea port situated in the customs territory of the Union;
14. 'Convention on a common transit procedure' means the international convention of 20 May

1987, O.J. L 226, 18.8.1987;
15. 'common transit country' means any country, other than the Union that has acceded to the Convention of 20 May 1987 on a common transit procedure;
16. 'country' means either a third country or the Union as appropriate including its territorial waters;
17. 'third country' means a country or territory outside the customs territory of the Union
18. 'CPD Carnet' means the international customs document for temporary admission of means of transport established by virtue of the ATA Convention or the Istanbul Convention;
19. 'currency' means any monetary unit used as a means of settlement between monetary authorities or on the international market;
20. 'customs nomenclature' means any of the nomenclatures referred to in Article 56(2)(a) and (b) of the Code;
21. 'customs office of departure' means the customs office where the customs declaration placing goods under a transit procedure is accepted;
22. 'customs office of destination' means the customs office where the goods placed under a transit procedure and the required information must be presented in order to end the procedure;
23. 'customs office of entry' means the customs office which is competent for customs supervision at the place where the means of transport carrying the goods arrives in the customs territory of the Union from a territory outside that territory;
24. 'customs office of exit' means, in the context of the export declaration, the last customs office before the goods leave the customs territory of the Union for a destination outside that territory. However: (a) in the case of goods leaving the customs territory of the Union by pipeline and cable for electrical energy, 'customs office of exit' means the customs office of export; or (b) where the goods are loaded on the vessel or the aircraft on which they will leave the customs territory of the Union by air or sea, 'customs office of exit' means the customs office competent for that place;
25. 'customs office of exit' means, in the context of the exit summary declaration or re-export notification, the customs office competent for the place from where the goods will leave the customs territory of the Union. However where the goods are to leave the customs territory of the Union by air or sea, 'customs office of exit' means the customs office competent for the place where the goods are loaded onto the vessel or aircraft on which they will be brought to a destination outside the customs territory of the Union;
26. 'customs office of export ' means the customs office designated by the customs authorities

<p>in accordance with the customs legislation where for goods leaving the customs territory of the Union the formalities for placing them under the export procedure are to be carried out or where a re-export notification is to be lodged, where applicable;</p>
<p>27. 'customs office of guarantee' means the customs office where a guarantee is lodged. In cases other than an individual guarantee in the form of a cash deposit for special procedures or temporary storage the customs authorities of each Member State shall decide on the competent customs offices of guarantee..</p>
<p>28. 'customs office of import' means without prejudice to the provisions for special procedures, the customs office designated by the customs authorities in accordance with the customs legislation where, for goods brought into the customs territory of the Union the formalities for placing them under a customs procedure are to be carried out;</p>
<p>29. 'customs office of placement' means any customs office indicated in the authorisation for a special procedure as referred to in Article 211(1) of the Code, empowered to release goods to a customs procedure;</p>
<p>30. 'customs office of transit' means:</p> <ul style="list-style-type: none"> (a) the customs office competent for the point of exit from the customs territory of the Union when the consignment is 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, or (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;
<p>31. 'decision-taking customs authority' means the customs authority which takes the decision;</p>
<p>32. 'dispatch' means, in the context of trade in goods with special fiscal territories, the fact to bring goods out of a special fiscal territory to another part of the customs territory of the Union (including another special fiscal territory) or vice-versa;</p>
<p>33. 'electronic data-processing techniques' means:</p> <ul style="list-style-type: none"> (a) the exchange of Electronic Data Interchange (EDI) standard messages with the customs authorities; (b) the introduction of information required for completion of the formalities concerned into customs data-processing systems;
<p>34. 'EORI number (Economic Operators Registration and Identification number)' means an identification number, unique in the customs territory of the Union, assigned by a customs authority to an economic operator or to another person in order to register him for Customs purposes pursuant to Article 9 of the Code;</p>
<p>35. 'essential spare parts' means parts which are:</p> <ul style="list-style-type: none"> (a) components without which the proper operation of a piece of equipment, machine, apparatus or vehicle which have been put into free circulation or previously exported cannot be ensured, and

(b) characteristic of those goods, and

(c) intended for their normal maintenance and to replace parts of the same kind which are damaged or have become unserviceable;

36. 'exporter' means

(a) the person established in the customs territory of the Union who holds the contract of the sale, leasing, processing or of another similar contract of the goods to be exported with the consignee established outside the customs territory of the Union,

(b) the holder of a special procedure where the goods are to be placed under the outward processing procedure or where the goods placed under a special procedure are to be exported or re-exported,

(c) the private individual carrying or sending the goods of a non-commercial nature to be exported where these goods are contained in traveller's personal luggage or in the consignment sent by one private individual to another,

(d) the person established in the customs territory of the Union who takes the decision that the goods are to be brought to a destination outside the customs territory of the Union in other cases;

(e) in other cases than those referred to in points (a) to (d) the exporter shall be the person who brings the goods out of the customs territory of the Union.

37. 'ex-works price' means the price paid or to be paid for the product ready for collection at the manufacturer's premises in whose undertaking the last working or processing is carried out; this price must reflect all costs related to the manufacturing of the product (including the cost of all the materials used), minus any internal taxes which are, or may be, repaid when the product obtained is exported or re-exported.

Where the actual price paid does not reflect all costs related to the manufacturing of the product which are actually incurred, the ex-works price means the sum of all those costs, minus any internal taxes which are, or may be, repaid when the product obtained is exported or re-exported;

38. 'generally accepted accounting principles' means the recognised consensus or substantial authoritative support within a country at a particular time as to which economic resources and obligations should be recorded as assets and liabilities, which changes in assets and liabilities should be recorded, how the assets and liabilities and changes in them should be measured, what information should be disclosed and how it should be disclosed, and which financial statements should be prepared;

39. 'goods of a non-commercial nature' means

(a) in the case of goods contained in consignments sent by one private individual to another, such consignments:

(i) are of an occasional nature,

(ii) contain goods exclusively for the personal use of the consignee or his family, which do not by their nature or quantity reflect any commercial interest and

(iii) are sent to the consignee by the consignor free of payment of any kind;

(b) in the case of goods contained in travellers' personal baggage, they:

<p>(i) are of an occasional nature, and</p> <p>(ii) consist exclusively of goods for the personal use of the travellers or their families, or of goods intended as presents; the nature and quantity of such goods must not be such as might indicate that they are being imported for commercial reasons;</p>
40. 'holder of the decision' means a person on whom a decision has legal effects;
41. 'introduction' means, in the context of trade in goods with special fiscal territories, the fact to bring goods into a special fiscal territory from another part of the customs territory of the Union (including another special fiscal territory) or vice-versa.
42. 'Istanbul Convention' means the Convention on Temporary Admission agreed at Istanbul on 26 June 1990;
43. 'monitoring customs office' means the customs office which ensures, where appropriate, that the formalities or requirements to which repayment or remission of the amount of import and export duty is subject, are fulfilled or met;
44. 'Master Reference Number' (MRN) means the registration number allocated by the competent customs authority to summary declarations, customs declarations, notifications or advice made by a person to the customs authorities using electronic data processing techniques;
45. 'normal residence' means the place where a person usually lives, that is for at least 185 days in each calendar year, because of personal and occupational ties, or, in the case of a person with no occupational ties because of personal ties which show close links between that person and the place where he is living. However, the normal residence of a person whose occupational ties are in a different place from his personal ties and who consequently lives in turn in different places situated in two or more Member States shall be regarded as being the place of his personal ties, provided that such person returns there regularly. This last condition need not be met where the person is living in a Member State in order to carry out a task of a definite duration;
46. 'period for discharge' means the time by which goods placed under a special procedure, except transit, or processed products must be placed under a subsequent customs procedure, must be destroyed, must have left the customs territory of the Union or must be assigned to their prescribed end-use. In case of outward processing the period for discharge means the period within which goods temporarily exported may be re-imported into the customs territory of the Union in the form of processed products, and placed under release for free circulation, in order to be able to benefit from total or partial relief from import duties;
47. 'piece of equipment, machine, apparatus or vehicle' means any of the goods listed in Sections XVI, XVII and XVIII of the combined nomenclature;
48. 'place of unloading' means any place where a consignment of fresh bananas can be unloaded or removed to under a customs procedure, or in the case of containerised traffic, where the container is offloaded from the ship, or aircraft, or other principal means of transport or where the container is unpacked.
49. 'postal consignment' means a postal parcel or package containing goods other than items of

correspondence, conveyed under the responsibility of or by a postal operator in accordance with the provisions of the Universal Postal Union Convention;
50. 'postal operator' means a designated operator established in and authorised by a Member State to provide the international services governed by the Universal Postal Union Convention currently in force;
51. 'prior import of processed products' in the context of the outward processing procedure means the import of processed products obtained from equivalent goods before the export of the goods they are replacing, as allowed by Article 223(2)(d) of the Code;
52. 'private individual' means natural persons other than taxable persons acting as such, i.e. within the framework of their economic activity, as defined by Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ¹ ;
53. 'private use' means the use other than commercial of a means of transport;
54. 'public customs warehouse type I' means a public customs warehouse where the responsibilities referred to in Article 212(1) of the Code lie with the holder of the authorisation and with the holder of the procedure;
55. 'public customs warehouse type II' means a public customs warehouse where the responsibilities referred to in Article 212(2) of the Code lie with the holder of the procedure;
56. 'similar goods' means, in the context of temporary admission, 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;
57. 'single transport document' means in the context of customs status a transport document issued in a Member State covering the carriage of the goods from the point of departure in the customs territory of the Union to the point of destination in that territory under the responsibility of the carrier issuing the document;
58. 'special fiscal territory' means a part of the customs territory of the Union where the provisions of Directive 2006/112/EC or Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC ² do not apply;
59. 'supervising customs office' means the customs office indicated in the authorisation to supervise the procedure; (still needs to be amended to suit eg centralised clearance)
60. 'territory' means the territory of a country including the internal waters but excluding its territorial waters or airspace;

¹ OJ No L 347, 11.12.2006, p. 1.

² OJ No L 9, 14.1.2009, p. 12.

61. 'TIR Convention' means the Customs Convention on the International Transport of Goods under cover of TIR carnets;
62. 'TIR operation' means the movement of goods within the customs territory of the Union in accordance with the TIR Convention;
63. 'traveller' means any person who: <ul style="list-style-type: none"> (a) enters into the customs territory of the Union temporarily and is not normally resident there, or (b) returns to the customs territory of the Union where he is normally resident, after having been temporarily outside this territory, or (c) leaves the customs territory of the Union temporarily where he is normally resident, or (d) leaves the customs territory of the Union after a temporary stay, without being normally resident there;
64. 'value' means, in the context of origin, the customs value at the time of import of the non-originating materials used or, if this is not known and cannot be ascertained, the first ascertainable price paid for such materials in the country of processing;
65. 'waste and scrap' means: <ul style="list-style-type: none"> (a) in the context of origin, goods or products which are classified as waste and scrap in accordance with the Combined Nomenclature; (b) in the context of inward processing, goods or products resulting from the working or processing or destruction of goods, which have no or low economic value and which cannot be used without further processing.

Article DA-I-1-02 (110-02-DA)

Special fiscal territories

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 1(3)	Article 2	none		DA

1. The provisions of the customs legislation, including the simplifications for which it provides, as referred to in Article 1(3) of the Code shall be laid down in Articles DA-IV-2-01, DA-V-1-06(2)), DA-V-2-01 and DA-VII-2-05. They shall also concern the following:

- (a) the consultation procedure between customs authorities in case of applications for an authorisation for centralised clearance;
- (b) movements of goods under the internal transit procedure as referred to in Article 227(2)(f) of the Code;
- (c) the route to be followed where goods are placed under the Union transit procedure.

2. With the exception of Article DA-V-1-06(2), a Member State may decide not to apply the provisions referred to in paragraph 1 in its special fiscal territories for goods:

- (a) leaving the special fiscal territory for another part of the customs territory of the Union;
- (b) entering the special fiscal territory from another part of the customs territory of the Union.

CHAPTER 2

Rights and obligations of persons with regard to the customs legislation

SECTION 1

PROVISION OF INFORMATION

SUBSECTION 1

COMMON DATA REQUIREMENTS, DATA-EXCHANGE AND STORAGE

Article DA-I-2-01 (121-1-01-DA)

Common data requirements

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(2)	Article 7(a)		Annex 52-01 (ex Annex 38d)	DA

1. The common data requirements referred to in Article 6(2) of the Code shall be laid down:

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

SUBSECTION 2

DATA PROTECTION

Disclaimer: NO DA foreseen.

SUBSECTION 3

REGISTRATION OF PERSONS

Article DA-I-2-01a (121-3-01-DA)

Scope of the subsection

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

This subsection applies to the registration of economic operators and other persons with the customs authorities, as provided for in Article 9 of the Code.

Article DA-I-2-01b

Registration

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22(1)	Article 24(b)	none		IA

1. One single application for registration shall be made by the economic operation or other persons required doing so for all its permanent businesses establishments in the customs territory of the Union.
2. Registered economic operators and other persons shall use their EORI number in all exchanges of information with the customs authorities.

Article DA-I-2-02 (121-3-01-DA)

Submission and content of EORI record

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(3)(a)	Article 7(a)	Article 4m	Annex 12-01 (ex Annex)	DA

			38d)	
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1. In accordance with Article 6(3)(a) of the Code Member States may allow persons to submit the particulars necessary for the EORI registration by means other than electronic data-processing techniques.
2. The content of the EORI record is defined in Annex 12-01.

Article DA-I-2-03 (121-3-02-DA)

Economic operators not established in the customs territory of the Union

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22(2)	Article 24(b)	Article 4l(3)	Annex 52-01 (ex Annexes 30A or 37)	DA
Article 9(2)	Article 10(a)	Article 4l(3)	Annex 52-01 (ex Annexes 30A or 37)	DA

An economic operator not established in the customs territory of the Union shall register with the customs authorities in accordance with Article 9(2) of the Code, if he performs one of the following:

- (a) he lodges in the customs territory of the Union a customs declaration other than:
 - (i) a customs declaration made in accordance with Articles DA-V-2-02 to DA-V-2-09;
 - (ii) a customs declaration for placing goods under the temporary admission procedure or a re-export declaration to discharge that procedure unless an EORI number is required for the management of the common guarantee management system.
 - (iii) a customs declaration made under the Convention on a common transit procedure by an economic operator established in common transit country, if this declaration is not lodged instead of an entry summary declaration or is not used as a pre-departure declaration;
 - (iv) a customs declaration made under the Union transit procedure by an economic operator established in Andorra or in San Marino, if this declaration is not lodged instead of an entry summary declaration or is not used as a pre-departure declaration.
- (b) he lodges in the customs territory of the Union an exit or entry summary declaration;
- (c) he lodges in the customs territory of the Union a temporary storage declaration;
- (d) he applies for an authorisation pursuant to Articles DA-V-1-09 of UCC DA and Article 233(4) of the Code.

- (e) he acts as a carrier where sea, inland waterway or air transport is concerned unless he is assigned a third country unique identification number which has been made available in the framework of a third country traders' partnership programme which is recognised by the Union.
- (f) he acts as a carrier who is connected to the customs system and he wishes to receive any of notifications foreseen in the customs legislation regarding the lodgement or the amendment of the entry summary declaration.

Article DA-I-2-04 (121-3-02a-DA)

Persons other than economic operators

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 9(3)	Article 10(b)	Article 41	Annex 52-01 (ex Annexes 30A or 37)	DA

Persons other than economic operators shall register with the customs authorities if one of the following conditions is met:

- (a) such registration is required by the legislation of a Member State;
- (b) the person engages in operations for which an EORI number must be provided pursuant to Annex A and Annex B.

Article DA-I-2-05 (121-3-04-DA)

De-registration and Invalidation of an EORI number

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 9(4)	Article 10(c)	none	Annex 12-01 (ex Annex 38d)	DA

1. A registered economic operator or other person shall be de-registered, and the EORI number therefore invalidated, in one of the following cases:
 - (a) upon request by the registered person;
 - (b) when customs is aware that the registered person has ceased the activities requiring the registration.
2. The customs authority shall record the date of de-registration and invalidation of the EORI number and shall notify the registered person of the de-registration.

Article DA-I-2-06 (121-3-05-DA) deleted

SECTION 2

CUSTOMS REPRESENTATION

Disclaimer: NO DA foreseen.

SECTION 3

DECISIONS RELATING TO THE APPLICATION OF THE CUSTOMS LEGISLATION

SUBSECTION 1

RIGHT TO BE HEARD

Article DA-I-2-06a (124-1-01-DA)

Period for the right to be heard

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22(6)	Article 24(f)	none		DA

1. Except where otherwise provided in this Regulation, the period referred to in the first subparagraph of Article 22(6) of the Code is set at 30 days.
2. Where the intended decision pertains to the results of the control of goods for which no summary declaration, temporary storage declaration or customs declaration was lodged, the customs authorities may require the person concerned to express his point of view immediately and refuse the application of the time limit laid down in paragraph 1.

Article DA-I-2-06b (124-1-02-DA)

Means for the communication of the grounds

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(3)(a)	Article 7(b)	None	-	DA

In accordance with Article 6(3)(a) of the Code, where the communication referred to in the first subparagraph of Article 22(6) of the Code is made as part of the process of verification, control or issue and where the application may be submitted or the decision notified using means other than electronic data processing techniques, the communication may be made using the same means in accordance with the provisions in force in the Member State concerned

Article DA-I-2-06c (124-1-03-DA)

Exceptions from the right to be heard

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22(6), 2 nd subpara.	Article 24(g)	none	-	DA

The specific cases, as referred to in point (f) of the second subparagraph of Article 22(6) of the Code, where the applicant is given no opportunity to express his point of view shall be the following:

- (a) where the application for a decision, including the application for registration and assignment of an EORI number, may not be accepted;
- (b) in the case of containerised maritime traffic and in the case of air traffic, where the customs authorities notify the person who lodged the entry summary declaration that the goods are not to be loaded;
- (c) where the decision concerns a notification to the applicant of a Commission decision as referred to in Article 116(3) of the Code;
- (d) in the case of an invalidation of an EORI number.

SUBSECTION 2

PROVISIONS PERTAINING TO DECISIONS TAKEN UPON APPLICATION

Article DA-I-2-07 (124-2-01)

Scope of the Subsection

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

Except where otherwise provided, this Subsection shall apply to decisions as referred to in Article 22(1) of the Code.

I – APPLICATION FOR A DECISION

Article DA-I-2-08 (124-2-03-DA)

Conditions for the acceptance of an application

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22(2)	Article 24(b)	none	-	DA

1. An application for a decision shall be accepted provided that the following conditions are met:

- (a) where required, the applicant is registered in accordance with Article 9 of the Code;
- (b) where required, the applicant is established in the customs territory of the Union;
- (c) the application is submitted to the competent customs authority;
- (d) the application does not concern a decision with the same purpose as for a previous decision, which the applicant was holder of and which was annulled or revoked because the applicant failed to fulfil an obligation imposed under that decision.

2. The prohibition referred to in paragraph (1)(d) shall apply for a period of one year from the date of revocation of the previous decision. This shall be extended to three years in the cases of annulment as referred to in Article 27(1) of the Code or where the application relates to Article 38 of the Code.

3. Paragraph 2 shall not apply in the case referred to in of Article 28(1)(b) of the Code.

Article DA-I-2-09a

Competent Customs authority

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22(1)	Article 24(a)	none	-	DA

1. Where the competent customs authority cannot be determined according to the third subparagraph of Article 22(1) of the Code, the application shall be submitted to the customs authority of the place where the applicant's main accounts for customs purposes are held or accessible, facilitating audit-based controls.

2. The applicant's main accounts referred to in paragraph 1 and in the third subparagraph of Article 22(1) of the Code shall relate to records and documentation enabling the customs authority to take a decision.

II – TAKING OF A DECISION

Article DA-I-2-10 (124-2-06-DA)

Time limit

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22(3)	Article 24(c)	none	-	DA

1. Where, after acceptance of the application, the decision-taking customs authority has found it necessary to ask for additional information from the applicant in order to reach its decision, it shall set a time limit that shall not exceed 30 days for providing that information and the time limit for taking a decision shall be extended by that time.
2. Where Article DA-I-2-06a(1) is applied, the time-limit for taking the decision shall be extended by a period of 30 days.
3. Where the customs authorities have found it necessary to extend the period for consultation between customs authorities in the cases where the applicant carries out adjustments in order to ensure the fulfilment of the necessary conditions and criteria to take the decision, the time limit to take the decision shall be extended by the time necessary to complete those adjustments.. The applicant shall be informed of the extension.
4. Where customs authorities conduct investigations which may lead to an infringement, the time limit to take the decision shall be extended by the time necessary to complete those investigations. Such an extension shall not exceed nine months. The applicant shall be notified of the extension, unless such notification would jeopardise the ongoing investigations.

Article DA-I-2-11 (124-2-09-DA)

Content of the decision

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 6(2)	Article 7(a)	None	-	DA

The decision shall contain all the necessary particulars for its application.

Article DA-I-2-11a (124-2-10-DA)

Date of effect

UCC implemented	UCC empowering	Current IP provision	Annex	Adoption
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provision	provision			procedure
Article 22(4)&(5)	Article 24(d)	None	-	DA

Without prejudice to other exceptions provided in the customs legislation, the decision shall take effect from a date which is different from the date on which the applicant receives it or is deemed to have received it in the following cases:

- (a) when it is requested by the applicant and the decision will favourably affect him or her.

In this case the decision will take effect from the date requested by the applicant provided it is subsequent to the date from which it would have been applicable in accordance to Article 22(4) of the Code;

- (b) when a previous decision has been issued with a limitation of time and the exclusive aim of the current decision is to extend its validity.

In this case the decision will take effect from the day after the expiry of the period of validity of the former decision.

- (c) when the effect of the decision is conditional to the completion of certain formalities by the applicant.

In this case the decision will take effect from the day on which the applicant receives, or is deemed to have received, the notification by the competent customs authority stating that the formalities have been satisfactorily completed.

III – MANAGEMENT OF A DECISION

Article DA-I-2-12 (124-2-12-DA)

Re-assessment

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 23(4)(a)	Article 24(h)		-	DA

1. A re-assessment of a decision shall be carried out by the decision-taking customs authority in the following cases:

- (a) where there are relevant changes to the relevant Union legislation;
- (b) where necessary, as a result of the monitoring carried out;
- (c) where necessary, due to the information provided by the holder of the decision in accordance with Article 23(2) of the Code or by other authorities.

2. The result of the re-assessment shall be communicated to the holder of the decision.

Article DA-I-2-13 (124-2-13-DA)

Cases of suspension of a decision

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 23(4)(b)	Article 24(h)	Article	-	DA

1. A decision shall be suspended by the decision-taking customs authority instead of being annulled, revoked or amended in accordance with Articles 23(3), 27 or 28 of the Code where:

- (a) that authority has sufficient grounds to suspect that that decision has to be revoked or amended but has still not all necessary elements to decide about the revocation or amendment;
- (b) that authority considers that fulfilment of the conditions laid down for the decision or compliance with the obligations imposed under that decision may be ensured by measures to be taken by the holder of the decision;
- (c) the holder of the decision requests such suspension because he is temporarily unable to fulfil the conditions laid down for the decision or to comply with the obligations imposed under that decision;
- (d) the decision shall be amended by the decision-taking customs authority but such amendment cannot be made immediately.

2. In cases referred to in points (b) and (c) of paragraph 1, the holder of the decision shall notify the decision-taking customs authority of the measures he commits to take to ensure the fulfilment of the conditions or compliance with the obligations, as well as the period of time he needs to take these measures.

Article DA-I-2-14 (124-2-13a-DA)

Period of suspension of a decision

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 23(4)(b)	Article 24(h)	Article	-	DA

1. The decision-taking customs authority shall determine the period of suspension as follows:

- (a) in the case referred to in point (a) of Article DA-I-2-13(1) (124-2-13-DA(1)), the period of suspension shall correspond to the period of time needed by the decision-taking customs authority to establish whether the conditions for a revocation or an amendment are fulfilled; that period cannot exceed 30 days;

However, where the condition which may no longer be fulfilled by the holder of the decision is the one referred to in Article 39(a) of the Code, the decision shall be suspended until it is established whether the holder of the decision or any of the following persons

- (ii) the person in charge of the company which is the holder of the decision concerned or exercising control over its management

(iii) the person responsible for customs matters in the company which is the holder of the decision concerned

have committed serious infringement or repeated infringements;

- (b) in the cases referred to in points (b) and (c) of Article DA-I-2-13(1) (124-2-13-DA(1)), the period of suspension shall correspond to the period of time granted to the holder of the decision to take the necessary measures, which may be extended where appropriate, plus the period of time needed by the decision-taking customs authority to establish that those measures actually ensure fulfilment of the conditions or compliance with the obligations; that second period cannot exceed 30 days;
- (c) in the case referred in point (d) of Article DA-I-2-13(1) (124-2-13-DA(1)), the period of suspension shall correspond to the period of time needed by the decision-taking customs authority to amend the decision; that period cannot exceed 30 days.

2. Where, following the suspension of a decision, the decision-taking customs authority intends to revoke or amend that decision in accordance with Articles 23(3) or 28 of the Code, the period of suspension, as determined in accordance with paragraph 1, shall be prolonged, where appropriate until the decision on revocation or amendment takes effect.

Article DA-I-2-15 (124-2-14-DA)

End of the suspension

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 23(4)(b)	Article 24(h)		-	DA

1. The suspension referred to in Articles DA-I-2-13 (124-2-13-DA) and DA-I-2-14 (124-2-13a-DA) shall end in any of the following situations:

- (a) at the expiry of the period of suspension;
- (b) where, before the end of the period of suspension, the suspension is withdrawn by the decision-taking customs authority, as follows:
 - (i) where the decision-taking customs authority establishes that the conditions for the revocation or amendment of the decision in accordance with Articles 23(3), 27 or 28 of the Code are not fulfilled;
 - (ii) in the cases referred to in points (b) and (c) of Article DA-I-2-13(1) (124-2-13-DA(1)), where the holder of the decision has, to the satisfaction of the decision-taking customs authority, taken the necessary measures to ensure fulfilment of the conditions laid down for the decision or compliance with the obligations imposed under that decision;
- (c) where the suspended decision is revoked, annulled or amended.

2. The decision-taking customs authority shall inform the holder of the decision of the end of the suspension.

Articles DA-I-2-16 to DA-I-2-18 deleted

SUBSECTION 3

DECISIONS RELATING TO BINDING INFORMATION

Article DA-I-2-19 (124-3-01-DA)

General provisions

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22(2), (3) and 23(4)	Article 24(b),(c) and (h)	-	-	DA

For the purpose of this Subsection:

- (a) the applicant shall be registered in accordance with Article 9 of the Code;
- (b) the applicant shall be established in the customs territory of the Union;
- (c) the period of time referred to in the second subparagraph of Article 22(3) of the Code may exceed 30 days where an analysis, which the decision-taking customs authority considers necessary in order to take the decision, will not be completed within that period;
- (d) Articles DA-I-2-12 (124-2-12-DA) to DA-I-2-15 (124-2-14-DA) shall not apply.

Article DA-I-2-20 (124-3-02-DA)

Application for a decision relating to binding information

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22(1), 3 rd subparagraph	Article 24(a) and (b)	Article 6	-	DA

1. By way of derogation from the third subparagraph of Article 22(1) of the Code, an application for a decision relating to binding information and any documents accompanying or supporting it shall be submitted either to the competent customs authority in the Member State in which the applicant is established, or to the competent customs authority in the Member State in which the information is to be used.

2. By submitting an application for a BTI or BOI decision, the applicant agrees that all data of the decision, including any photographs, images and brochures, with the exception of

confidential information, shall be disclosed to the public via the internet site of the Commission.

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

3. If in accordance with Article 6(3)(a) of the Code, an application for a BOI decision may be submitted using means other than electronic data processing techniques, it shall be done in accordance with the provisions in force in the Member States concerned.

Article DA-I-2-20a (124-2-06-DA)

Time limit

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22(3)	Article 24(c)	none	-	DA

Where the Commission notifies the customs authorities in accordance with Article 34(10)(a) of the Code, the time period for taking the decision referred to in sub-paragraph 1 of Article 22(3) of the Code shall be extended by a period of 10 months. This period may be further extended by specific periods.

Article DA-I-2-21 (124-3-06-DA)

Notification of BOI decisions

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

In accordance with Article 6(3)(a) of the Code, the customs authorities may notify the applicant of the BOI decision using means other than electronic data processing techniques, in accordance with the provisions in force in the Member States concerned.

Article DA-I-2-22 (124-3-12-DA)

Exchange of data relating to BOI decisions

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
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Articles 6(2), 6(3)(a)	Articles 7(a) and (b)	Articles 8, 13	Annex 124-3-03A	DA
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1. The customs authorities of the Member States shall transmit to the Commission the relevant details of the BOI decisions on a quarterly basis. This may be done using means other than electronic data processing techniques in accordance with Article 6(3)(a) of the Code.

2. The Commission shall make the details obtained in accordance with paragraph 1 available to the customs authorities of all Member States.

Article DA-I-2-23 (124-3-14-DA)

Revocation of BTI decisions

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22(4), 34(7)(b)	Article 24(d), 36(a).	Article 13	-	DA

. In the case of BTI decisions that are no longer compatible with guidance issued by the Commission on the interpretation of the customs nomenclature published in the ‘C’ series of the *Official Journal of the European Union*, the customs authorities shall revoke those decisions with effect from the date of its publication

Article DA-I-2-24 (124-3-15-DA)

Revocation of BOI decisions

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 34(8)(b)	Article 36(a)	Article 13	-	DA

In the case of BOI decisions that are no longer compatible with guidance issued by the Commission on the interpretation of the rules of origin published in the ‘C’ series of the *Official Journal of the European Union*, the customs authorities shall revoke those decisions with effect from the date of its publication.

SECTION 4

AUTHORISED ECONOMIC OPERATOR

SUBSECTION I

BENEFITS

Article DA-I-2-25 (Article 123-02b - DA)

Facilitations regarding pre-departure declarations

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 38(2)(b)	Article 40(b)	Article 14b		DA

Where the pre-departure declaration lodged by an AEOS or AEOF takes the form of a customs declaration or re-export declaration as laid down in letter (a) or (b) of paragraph 3 of Article 263 of the Code, the particulars necessary for risk analysis for security and safety purposes referred to in paragraph 4 of the same Article, shall be limited to those defined also for the purpose of the declaration concerned.

Article DA-I-2-26 (123-02c - DA)

More favourable treatment regarding risk assessment and control

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 38(6)	Article 40(c)	Article 14b		DA

1. The more favourable treatment referred to in Article 38(6) of the Code shall be without prejudice to any customs controls related to specific threats or control obligations set out in other Union legislation.

2. In cases of elevated threat conditions, including following an incident requiring the closing and re-opening of the customs office of entry or of exit, and consistent with any national security requirements, customs authorities shall for consignments declared by AEOS and AEOF carry out the necessary formalities and processing, including controls, as a matter of priority.

3. Where an entry summary declaration or a customs declaration replacing it has been lodged by an AEOS or an AEOF or is available in his system as provided for in Article 127(8) of the Code, the competent customs office shall, before the arrival of the goods in the customs territory of the Union, notify him that the consignment has been selected for physical control.

That information shall not be provided where security conditions require otherwise or where it jeopardises the controls to be carried out.

4. Where a pre-departure declaration has been lodged by an AEOS or an AEOF or is available in his system as provided for in Article 127(8) of the Code, the competent customs office shall notify him that the consignment has been selected for physical control.

5. Where the declarant lodging a temporary storage declaration, or a customs declaration in accordance with Article 171 of the Code is and AEO, the competent customs office may, prior to the presentation of the goods, notify the AEO if the consignment has been selected for customs controls.

6. In cases where consignments declared by an AEO have been selected for physical and where applicable documentary control the necessary controls shall be carried out as a matter of priority.

If an AEO so requests, and subject to agreement with the customs authority, these controls may be carried out at a place other than the customs office competent for such controls.

Article DA-I-2-27 deleted

SUBSECTION II

APPLICATION

Article DA-I-2-28 (123-03 - DA)

Application for an authorisation

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22(2)	Article 24(b)	Article 14c	Annex C	DA

1. A self-assessment questionnaire shall be submitted as part of the application.
2. One single application for authorisation as an AEO shall be made by the economic operator for all its permanent business establishments in the customs territory of the Union which are not persons as defined in Article 5(4) of the Code.

Article DA-I-2-29 (123-04- DA)

Competent customs authority

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22(1), 3 rd subparagraph	Article 24(a)	Article 14d		DA

1. Where the competent customs authority cannot be determined according to the third subparagraph of Article 22(1) of the Code and Article DA-I-2-09a, the application shall be submitted to the customs authorities of the place where the applicant has a permanent business establishment and where information about the applicant's general logistical management activities in the Union are kept or are accessible.

Article DA-I-2-30 (123-13 - DA)

Time-limit

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22(3)	Article 24(c)	Article 14o		DA

1. By way of derogation from the second subparagraph of Article 22(3) of the Code, the time-limit for taking a decision may be extended by a period of 60 days.

2. Where criminal proceedings are pending which may lead the customs authorities to conclude that the conditions referred to in Article 39(a) of the Code may not be fulfilled by the applicant, the time limit to take the decision shall be extended by the time necessary to complete those proceedings.

Article DA-I-2-31 (123-15- DA)

Date of effect of the authorisation

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 22(4)	Article 24(d)	Article 14q		DA

By way of derogation from Article 22(4) of the Code, the AEO authorisation shall take effect on the second day after the decision is taken.

Article DA-I-2-32 (123-16- DA)

Legal effects of suspension

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 23(4)(b)	Article 24(h)	Article 14s		DA

1. The suspension of an AEO authorisation shall not affect any other 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 suspension also have relevance for that decision.

2. The suspension of any other decision shall not automatically affect the AEO authorisation which has been taken with regard to the same person.

3. In the case of AEOF, where Article DA-I-2-13(1) (124-2-13-DA(1)) shall apply due to non-fulfilment of the conditions laid down in:

(a)Article 39(d) of the Code, the AEOF shall be suspended and replaced by the valid AEOS.

(b) Article 39(e) of the Code, the AEOF shall be suspended and replaced by the valid AEOC.

SECTION 5

PENALTIES

Disclaimer: NO DA foreseen.

SECTION 6

APPEALS

Disclaimer: NO DA foreseen.

SECTION 7

CONTROL OF GOODS

Disclaimer: NO DA foreseen.

SECTION 8

KEEPING OF DOCUMENTS AND OTHER INFORMATION, AND CHARGES AND COSTS

Disclaimer: NO DA foreseen.

CHAPTER 3

Currency conversion and time-limits

Disclaimer: NO DA foreseen.