

## *Commission provides transitional rules for operators and customs authorities for a limited period from 1 May 2016*

**On 17 December 2015, the European Commission adopted a delegated act to establish transitional rules (hereafter the Transitional Delegated Act) for operators and customs authorities pending the introduction of new IT systems to create a fully electronic customs environment..**

"I warmly welcome The Transitional Delegated Act will now be notified simultaneously to the European Parliament and to the Council, both of which then have a period of two months, which can be extended by another two months, to express an objection.

The present Act is the last element of the Union Customs Code (UCC) package aimed to provide a modern and integrated EU customs system. It joins the Delegated Act (DA) and the Implementing Act (IA) as the three pillars that will, inter alia:

- streamline customs legislation and procedures;
- simplify customs rules and procedures and facilitate more efficient customs transactions in line with modern-day needs;
- complete the shift by customs authorities to a paperless and fully-electronic environment; and
- reinforce swifter customs procedures for compliant and trustworthy economic operators.

The Transitional Delegated Act lays down provisions for a transitional period during which the electronic systems for the exchange of information between customs authorities and the Commission and for the storage of such information as laid down in the [UCC Work Programme](#) are finalized. (By way of background information, the UCC Work Programme is used as planning and transition tool to govern all necessary steps at Union and Member States level to ensure full electronic implementation by 31 December 2020). Specifically, it lays down the rules on the exchange and storage of data in the absence of certain information technology (IT) systems, i.e. the use of existing systems or the use of paper-forms, to allow implementation of the UCC while work continues on the development and deployment of the relevant IT systems. In addition, and in order to ensure predictability and legal certainty, the Transitional Delegated Act contains suspensions of certain provisions in the Delegated Act where they are needed, to clarify, where necessary, that paper

forms or existing systems can continue to be used by customs authorities and stakeholders.

These transitional rules will apply from 1 May 2016 until the respective IT system has been updated or deployed; in line with Article 279 of the UCC, the last system will be deployed at the end of 2020.

Acting as a bridge during the IT transition as laid down in the UCC, the Transitional Delegated Act is therefore an enabler for the smooth functioning of all customs procedures. It will ensure uninterrupted trade flows as well as appropriate controls despite the fact that some Systems that form part of the overall electronic landscape will not be deployed by 1 May 2016.

As with the work on the DA and IA, the Commission carried out extensive consultations on the draft Transitional Delegated Act with Member States at expert level, as well as through consultation of the business community through the consultative body "Trade Contact Group". All comments received as part of this exercise have been actively considered, and, to the best extent possible taken on board. The Transitional Delegated Act has been adopted at this stage to give Member States and traders sufficient time to make the necessary adjustments before 1 May 2016.

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