



Brussels, 24 June 2009
TAXUD/C4 D(2009)

NOTICE TO TIR CARNET HOLDERS

Subject: TIR and the security amendment and the use of the EORI number

The European Community enacted legislation to secure borders and implement the WCO SAFE Framework of Standards and to assign economic operators a unique identification number (EORI).

The legislation applies from 1 July 2009.

1. SAFETY AND SECURITY AMENDMENT

Council and European Parliament Regulation No 648/2005 (OJ L 117, 4.5.2005) and Commission Regulation No 1875/2006 (OJ L 360, 19.12.2006) introduced the so-called 'Safety and Security Amendment'. This amendment aims to ensure an equivalent level of protection through customs controls for all goods brought into or out of the EU's customs territory by making use of a common risk management framework.

In practical terms, traders must provide customs authorities with information on goods prior to import to or export from the European Union in electronic form and within certain deadlines. The information to be provided is contained in Annex 30A of Commission Regulation No 2454/93, as amended.

The legislation applies from 1 July 2009, but transitional measures laid down in Commission Regulation No 271/2009 (OJ L 91, 3.4.2009) make this advance declaration an option for traders and not an obligation in the period 1 July 2009 – 31 December 2010. During this transitional period, goods not declared in advance will be submitted to risk analysis after arrival or before departure.

Entry into the Community

Traders have the option to combine the advance declaration prior to entering the Community (the entry summary declaration) with the transit declaration or to lodge the declarations separately. In both cases, the security data of Annex 30A of Commission Regulation No 2454/93, as amended, must be provided electronically and, for road transport, at least one hour prior to arrival at the customs office of entry in the customs territory of the Community.

If the declarations are combined they are lodged in NCTS. If separate declarations are lodged the TIR declaration data are lodged in NCTS and the security data are lodged in ICS.

Transitional measures: as indicated above, the option to lodge the advance declaration as part of the transit declaration or as separate declarations does not depend on the transitional measures put in place by Commission Regulation No 271/2009.

However, when the trader separates the declarations he will not be obliged to lodge the advance declaration in the period 1 July 2009 – 31 December 2010. In that case, goods not declared in advance will be submitted to risk analysis after arrival.

The obligation to lodge the TIR declaration data in NCTS is not affected by the transitional measures.

Exit from the Community

Traders must combine the advance declaration prior to leaving the Community (the exit summary declaration) with the customs declaration required for goods leaving the Community. This will normally be the export declaration and the transit declaration will therefore not contain the security data of Annex 30A of Commission Regulation No 2454/93, as amended.

However, when a transit operation is carried out between two parts of the customs territory of the Community via a third country (other than Switzerland or Norway) without exportation of the goods, the security data of Annex 30A of Commission Regulation No 2454/93, as amended, must be included in the transit declaration in NCTS within the deadline, for road transport this is at least one hour prior to departure from the customs office of exit in the customs territory of the Community.

Further information is available from the website of the European Commission:

http://ec.europa.eu/taxation_customs/customs/security_amendment/general_overview/index_en.htm

2. EORI NUMBER

Commission Regulation No 312/09 of 14.04.2009 (OJ L 98, 17.4.2009) provides for an Economic Operator Registration and Identification System (EORI) requiring the use of an EORI number for the identification of economic operators and other persons in their relations with the customs authorities.

The EORI number will be assigned once and will be valid throughout the European Community.

An economic operator not established in the European Community customs territory also needs to apply for an EORI number. From 1 July 2009 economic operators from third countries will need an EORI number in order to:

- lodge a customs declaration (such as the TIR declaration), an Entry Summary Declaration or an Exit Summary Declaration,
- apply for AEO status (Authorised Economic Operator),
- apply for simplifications in economic procedures.

Economic operators from third countries should apply for an EORI number in the country in which one of the abovementioned cases takes place.

Further information, including detailed guidelines and an overview of EORI implementation in EU Member States, is available from the website of the European Commission:

http://ec.europa.eu/taxation_customs/customs/security_amendment/who_is_concerned/index_en.htm#EORI

With regard to opening TIR operations in the Community, the TIR holder will include the EORI number in the electronic TIR data to be lodged in NCTS and in the TIR Carnet in box 4 of the Vouchers nos 1 and 2 used for the TIR operation in the Community.
