



EUROPEAN COMMISSION  
DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION  
Customs Policy  
**Customs Processes and Project Management**

Brussels, the 16th of September 2013

Taxud Ares(2013) 2884062 v 1.1

**WORKING DOCUMENT TAXUD/2884062/2013**

Summary of the Workshop on eManifest held in Brussels on **24 & 25 June 2013**

## **AGENDA**

**Workshop on eManifest held on 24 & 25 June 2013**

Address: Rue Joseph II 79, 1000 Brussels, meeting room 2/01

- 1. Welcome and Introduction**
- 2. Approval of Draft Agenda**
- 3. Vision on the way forward for the eManifest from an industry perspective (WSC/ECSA)**
  - i. Presentation by WSC/ECSA
- 4. Functionalities of the eManifest (Topic I)**
  - i. Presentation by DG TAXUD
- 5. Content of the eManifest (Topic II)**
  - i. Presentation by DG TAXUD & DG MOVE
- 6. Processes (Topic III)**
  - i. Presentation by DG TAXUD & DG MOVE
- 7. Conditions and Requirements (Topic IV)**
  - i. Presentation by DG TAXUD
- 8. Legal Aspects (Topic V)**
  - i. Presentation by DG TAXUD
- 9. Discussions on topics I-II-II-IV in different working groups**
- 10. Conclusions + way forward**

## 1 WELCOME AND INTRODUCTION

**The Chairman** welcomed the participants and thanked everyone for their presence. It was highlighted that the objective of the meeting was not to take decisions, but a brainstorming exercise. It was also mentioned that the outcome of the meeting will be reflected in a Commission working paper to be published in early autumn.

## 2 ADOPTION OF THE AGENDA

The agenda was adopted without amendments.

## 3 VISION ON THE WAY FORWARD FOR THE eMANIFEST FROM AN INDUSTRY PERSPECTIVE

The Workshop started with a presentation from **WSC**. The presentation concerned the vision of WSC/ECSA for the eManifest from an industry perspective. WSC highlighted the need for

- A harmonized eManifest;
- Extension of the Export Procedure;
- An “X” indicator for goods under Export Procedure;
- Transmission of the eManifest through ICS system;
- Availability of the ENS data in the NSW;
- Non-RSS vessels not to be subject to external Transit procedure using NCTS.

**DG TAXUD** noted that all types of shipping (both short and deep sea) will be supported by the eManifest. It was also mentioned that ENS data should be reused in the process.

**The Chairman** noted that although **COM** shares the objectives of the eManifest time is needed for discussion and mutual agreement and requested for further clarification on the "eManifest light", as introduced by trade representatives.

**WSC** replied that the term “light“ refers to the shorter time period for the implementation of the concept of the eManifest, taking into account how the eManifest is submitted and how the amendments are dealt with. **WSC** highlighted the need for a unified dataset submitted by the carrier. They also suggested that the Authorized Consignor concept as envisaged today need further improvement and proposed registered shipping lines as an alternative. **WSC** also mentioned that the eManifest should be sent to the first port of arrival of the itinerary throughout the EU and not being dispatched to multiple subsequent ports. The need for determining which parties need the information contained in the eManifest was also highlighted.

## 4 FUNCTIONALITIES OF THE eMANIFEST

**COM** pursued with a combination of two presentations: the first one dealing with the requirements from Maritime authorities and the second with the further functionalities of the eManifest. Following a question from **WSC**, **COM** replied that in one of the options discussed goods may retain the “X” indicator even if the intermediate port between two EU ports is in a third country. **COM** further clarified that goods will be considered exited when they leave the last EU port and the VAT refund will be not be possible until then, subject to further discussions. If the goods are not finally exited then a solution must be found and the port of loading must be informed.

**Trade** highlighted that the exporters responsibilities are not clear in case of intra-Community transactions and that there is financial impact when a new system is put in place.

**AT** also raised a question concerning the responsibilities of the Exporters and the responsibilities of the MS in case of delayed exit. A further issue was raised regarding the ship supply underlining the willingness to make sure that the ship suppliers will still be able to obtain their proof of exit from the ECS system the moment the goods are brought on the vessel regardless of where it goes to.

**COM** replied that further discussion is required on those matters.

**PT** also raised the issue that prolongation of the Export procedure is not possible as there are legal constraints. It was suggested to keep the Export procedure as is. It was also mentioned that an Exit Summary Declaration is not needed if indicator “X” is used.

**NL** also commented that Export procedure should be kept as is.

**IT** also commented that Export Procedure should not be prolonged but the ‘X’ indicator should be kept.

**SE** added that any change to the current practice would need IT support and IT development and would have an impact on current legislation. Therefore, the proposal should be handled in the UCCIP work.

**WSC** also commented that ship supplies are exported when loaded and that the obligation for placement under Temporary Storage in transshipment ports should be removed. It was also mentioned by **WSC** that there is no intention to delay VAT refund.

**COM** confirmed that simplifications will be kept and the principle of Simplified Transit Procedure will also be kept. It was also mentioned that the prolongation issue is treated very carefully.

**DE** commented that the cost-benefit from the implementation of the eManifest is not fully analyzed and defined and the deadline for implementation should be reconsidered.

Regarding Customs Risk Management **COM** presented an overview of the current approach to customs risk management and in particular the process for automated pre-arrival/pre-departure risk analysis for safety and security purposes. **COM** outlined in that context two key areas in which the eManifest process could in principle offer opportunities:

- (a) an indicator showing Union status – if this is available in time and in such a manner that it can be integrated by customs in pre-arrival risk analysis and
- (b) reference in eManifests in subsequent ports to the Entry Summary Declaration (ENS) submitted to the first port of entry – if the eManifest can include such references it could improve traceability and could allow for a more efficient distribution of customs controls. In particular it could support allocation of safety and security controls with lower risk assessments to final place of unloading after transshipment (this being currently impossible within the ICS environment).

**WSC** stated that when goods are declared for Temporary Storage the destination and time of loading of the goods are not always known and queried the business case for requiring carriers to exchange ENS references for post-transshipment journeys. **COM** clarified that the intention is to streamline risk-based customs interventions in the most efficient manner and that there would of course be no wish to impose obligations disproportionate to the benefits. In principle **COM** believes it is clear that the option will deliver benefits for trade but the details remain to be worked through and the advice of the shipping industry as regards the burdens and benefits involved will be very important in that context.

**NL** mentioned that an additional field for transshipment could be included in the eManifest.

## **5 CONTENT OF THE EMANIFEST**

**DG MOVE** presented slides about the content of eManifest focusing on FAL forms and specifically:

- FAL form 1: General declaration
- FAL form 2: Cargo declaration
- FAL form 7: Dangerous goods

**The Chairman** noted that the idea behind that presentation was to indicate that a lot of work on data mapping has been done as part of the Reporting Formalities Directive and should be taken into account when developing the eManifest.

Further in this context, **DG TAXUD** presented an analysis of the data requirements for customs authorities. It was highlighted by COM that efficiency, reliability and cost effectiveness should be the target of this part of the project.

**WSC/ECSA** added that the survey that was mentioned during the previous presentation reflected the total sum of eight major maritime Member States and that there are additional data elements demanded by individual MS. Since the additional data elements that a MS may require are in trade's possession **COM** was invited to align with trade in this aspect.

**COM** stated that the MS should reply to COM's queries to be able to fully consider MS views. Regarding the MS contributions the idea is not to add them in a draft regulation, but to document them in detail. **COM** added that the objective is to underpin in the end a dataset where each of its components is justified by a functional point of view. The intention is to understand the dataset and compress it as much as possible for making it more efficient both for customs and trade. **COM** confirmed that trade will be consulted when needed.

**DE** commented regarding the first presentation that two points are interesting for customs: the business rules for which a deadline has been set out in June 2012 and secondly the technical specifications. Regarding the first point further information on the content of this concept and the possible impact on customs was requested and for the second one it was asked what kind of technical specifications are the ones described in the presentation in the context of the eManifest initiative.

**The Chairman** replied that the customs business rules, the process and how this issue is going to progress were also presented in previous ECG meetings. Regarding the second point the **Chairman** stated that the functional specifications refer to the National Single Window in the context of the reporting formalities directive.

**NL** asked **COM** whether the question forwarded via the DIH committee to the MS was only for customs purposes or for the other maritime authorities as well or if the same question were raised by **DG MOVE** to the maritime authorities.

**COM** replied that actually the idea is to see what the current situation is and to concentrate on manifest information such as FAL 1, 2 and 7 being the information that customs require.

**FR** noted that it should be confirmed that the eManifest data will fulfill the statistic requirements of **DG ESTAT**. This view was also supported by **IT**.

**The Chairman** replied that the comment has been taken into account and reformulated the previous thesis by stating that if the eManifest becomes available in electronic format to the National Single Window, there the information could be compiled and provided to the national statistical institute. This information would replace any kind of manual or paper based procedure currently exists.

**The Chairman** added that the upcoming work will not start in a complete void since useful data are already available.

**WSC/ECSA** requested from **COM** to include in the survey's questions as regards the requirements for the lodgment of a cargo manifest as well as regards the arrival manifest.

## **6 PROCESSES**

**DG MOVE** presented the National Single Window providing a generic picture of the work undertaken in the context of reporting formalities, a definition of the NSW, its goals and a description in the context of Directive 2010/65/EU. The main idea behind this presentation was that Member States shall accept the fulfillment of reporting formalities, which are included in the Annex to Directive 2010/65/EU, in electronic format and their transmission via a National Single Window no later than 1<sup>st</sup> June 2015 (article 5 of the Directive). In addition, according to Article 6 of Directive 2010/65/EU, Member States shall ensure that information received in accordance with the reporting formalities is made available in their national SafeSeaNet systems and shall make relevant parts of such information available to other Member States via

that system. It was clarified as a reaction on the meeting minutes after its publication that the SafeSeaNet system is currently not used for the exchange of information required for customs purposes.

**COM** further presented the processes focusing on the submission of the eManifest and the possible channels to be used for it, the sharing of the eManifest amongst customs & the maritime authorities and the exchange of the eManifest between customs administrations.

**NL** requested a clarification about the three options whether they are related to the first port of entry or to a subsequent port.

**COM** replied that this is a technical question and all the four options, not just the first three, cover the situation where the eManifest is lodged. The eManifest is lodged in principle in every port, not only at the first port. For the reflection, it has to be distinguished though between the infrastructure and the function of ICS and the Entry Summary Declaration. For the reflections upon the options, the infrastructure is to be analyzed.

**The Chairman** stated that if ICS is mentioned as a system that could ensure the transmission of eManifest information, then it is only meant as a means of transport like the secure network CCN and it is not related to the Entry Summary Declaration. In terms of content of the eManifest it should normally have the complete inventory of the goods each time including the status.

**PT** stated that it is difficult to choose between option one and two since all modes of transport have to be covered. Flexibility may be needed to implement these options.

**The Chairman** confirmed that this is indeed a point for discussion. Even if it is about National Single Window it is constructed for the sake of vessels reporting and it concerns maritime traffic only.

**DE** commented regarding ICS that in case the eManifest is processed by ICS, the system must be aligned with the higher data volumes and ICS may become quite large. One may not be able to perform possible future extensions or modifications. The cost and the benefit should be taken into account as well.

**PT** supported the position of **DE** and informed the participants that **PT** has both an ICS and a manifest system.

**NL** asked further clarifications about option 2 regarding the entry point and proposed a fifth option: a National Single Window that could forward the information to the National Single Window of the other MS.

**The Chairman** stated that this is being covered under option 1 because according to the directive it is the NSW that communicates the information and NSW is neither an institution, nor an authority but a concept to dispatch information instead.

**IT** stated that the most convenient option for **IT** would be the second one, since manifest is a customs related matter and consequently it can be treated with the ENS in the same system. However, since option 4 was proposed by **UK**, the 1<sup>st</sup> one is implemented in **ES** and **IT** stated that option 3 should also be discussed the main requirement should be in the focus. What is important is to ensure that a harmonized dataset exists. The possibility of building a new system or using a system that anyone is familiar with using the current infrastructure should be explored.

**FI** stated that a similar approach as **IT** suggests is in place. An electronic ICS system that covers cargo from 3<sup>rd</sup> or EU countries exists. The intention is now to implement an approach for exit purposes similar to the one that applies for ICS.

## **7 CONDITIONS AND REQUIREMENTS**

**COM** gave a presentation about the conditions and requirements for the authorized consignor for the proof of status on one hand and the endorsement and processes to exchange the eManifest on the other hand.

**WSC/ECSA** pointed out that there should be an arrival manifest at the next port which would additional to the standard data elements includes the entry key. This would allow customs at arrival, if the ENS hasn't been pushed yet, to use the IE302 and IE303 mechanism in order to obtain it.

It was pointed out that in the non-paper any value of the Authorized Consignor was eliminated compared to the non-Authorized Consignors. In this context it was mentioned by **WSC** that if a real effect shall be

generated, a radical improvement of the admission process for the Authorized Consignor and/or the creation of a second category that they have proposed is needed.

**The Chairman** replied that this non-paper was for discussion only, since proposals from **COM** are not defined and outlined in it. Finally, the **Chairman** presented the plan for Day 2 of the workshop and how the discussion on topics I-II-III-IV will be organized in different working groups.

## **8 LEGAL ASPECTS**

**COM** made a presentation on processes focusing on legal aspects. First of all it was noted that the eManifest, as part of the Blue Belt initiative, shall be seen as a proof of Union status. The current situation of the Union status and the current legal framework were analyzed and how transit (the closest to Union status), export and import are affected. **COM** added that a distinction between Union goods transported with status indicator in this manifest and non-Union goods in the same document should be made in the future. How to deal with transport of goods involving non EU ports where different status are related, how one document (the manifest) could cover different categories of goods while the goods not being in the Regular Shipping Services, etc.. **COM** added that extending the use of the eManifest to formalities regarding the entry of the goods in terms of data and in terms of processes could be considered as a moving target since the content of the ENS is not totally stabilized and ICS will be subject to modifications.

**COM** finally noted that it should be considered as soon as possible in what way an electronic transport document could be developed, in particular for transit, but also for the purpose of proof of status in other modes of transport, in order to avoid having separate electronic manifest per mode of transport even if the situation of each mode of transport may only slightly differ.

**WSC/ECSA** asked why the eManifest regarding non Union goods that will be moved would necessitate a discussion for a mandatory requirement of using external transit.

**COM** replied that after further reflection, an eManifest can be used at the same time as a proof of Union status and for the transit purposes. If within the eManifest one can be clearly identify with an indicator that eManifest is only a proof of Union status, and then the rest of the goods will be treated as goods entering the customs territory.

**COM** added that today in RSS goods are deemed to be Union goods. If non-Union goods are added to the same consignment, the Transit procedure is to be used (it can be a Simplified Transit declaration). In conjunction with the manifest one can identify and distinguish between the goods being in and out.

So it is ensured that only a part of the consignment is concerned by the customs formalities being proof of Union status. It was noted that it is not the intention of **COM** to make the external Transit procedure mandatory as far as it is clear that by using this electronic manifest the status of the document can be clearly established.

**IT** provided a clarification to identify the work for the subgroup and the future work of the experts of the eManifest: The status of the goods is assigned at item level, hence a specific status exists for every consignment. Consequently, the declarant can decide the procedure that will follow and recognize the status of the goods. A split in two items is hence possible. For the ENS, the same applies.

**COM** confirmed it is important to identify the status of the goods, the eManifest shall be drawn up in such a way that it allows for that.

## **9 CONCLUSIONS OF THE DISCUSSIONS ON TOPICS I-II-II-IV IN DIFFERENT WORKING GROUPS**

**The Reporter from the 1<sup>st</sup> group** highlighted that

- The proof for the status can be provided through the eManifest. Transit should however be possible. For example when goods are transported between warehouses it might be easier to use Transit.
- For the maintenance of the Export procedure it was concluded that a formal extension of the Export procedure is not supported and VAT exemption should also remain at the port of loading. The Temporary Storage procedure in transshipment ports needs to be retained in order to have Customs supervision. However, a light procedure could be foreseen without risk analysis for these goods.

- Regarding the Simplified Transit procedure it was made clear that there should not comprise a reduced data set but to make use of the eManifest which should be shared between departure and destination ports.
- Risk management should specify the needs and the impact for the eManifest as well as which information should be available to which port and for which purpose.
- No facilitation as regards Excise goods was identified in relation to the eManifest.
- Regarding the content of the eManifest all objectives set out were supported by the group. It was also mentioned by DG TAXUD that until the end of the year they should know the functions of the eManifest in order to be able to identify the data elements of the eManifest. The data should match with the data required for these functions.
- Regarding the submission of the eManifest to the authorities a combination of options 1 & 3 was considered, being one single channel for the submission of the eManifest, while the distribution of it is organized on the side of the authorities. It was stressed by a member of the working group that if they had to deal with an eManifest containing all items in a vessel there could be technical issues due to large number of information. In relation to that further consideration is required whether the eManifest should contain FROB information or not. Related to that it was noted that the ENS which is sent at the first point of Entry does already contain all goods coming from the third country. If data are added later to the eManifest concerning goods that have been loaded or unloaded one could theoretically trace if it is FROB or not. CCN/CSI would be acceptable for sharing the eManifest information.
- Regarding the endorsement of the eManifest it was mentioned that linking the eManifest with the Proof of Union Status system solution to be built under the UCC was not supported. The approach to push or pull the information was discussed but no default solution could be agreed. For the Simplified Transit, the push option would be required as the office of departure has to inform the office of destination. For the purpose of proofing the status some participants considered pull to be the option.

COM summarized the discussion in Group 1:

- The Authorized Consignor for Proof of Union Status issue will be additionally discussed at the CCC Transit on the 4<sup>th</sup> of July.
- Regarding the submission of the manifest it was highlighted that the “NSW” is defined in the Directive as a “place” which will ensure the distribution of information.
- More examination and process definition is required as regards the endorsement of the eManifest and its exchange. The question is about the task of Customs regarding the received eManifest and the exit eManifest. Do they confirm all the information taken over by previous parties (arrival manifest) or can they only confirm the information previously entered in the eManifest. The second option would mean that there would not be a full exit manifest that is endorsed or that could be confirmed by customs but only a part of it. This in turn means that subsequent parties or customs in subsequent ports can rely on a subset of information and if they want to confirm the full information in the eManifest they have to approach different ports in the chain. The confirmation of a certain part of information on the exit eManifest will complicate the process and needs carefully to be examined. As a conclusion it was highlighted that customs offices in subsequent ports should not need to approach different parties in order to ensure the validity of information contained in the eManifest.

**The Chairman** invited the participants from the 1<sup>st</sup> group to take the floor in case they had anything to add. Also the reporters from each group were invited to deliver their notes to the **Chairman** in order to include them for a summary outcome report. A Commission working paper based on the meeting discussions was announced to be published in early autumn in order to be used for the next stages. **The Chairman** invited the reporter from the 2<sup>nd</sup> floor to take the floor.



**The Reporter of the 2<sup>nd</sup> group** highlighted that

Regarding Functionalities:

- It should be taken into account that some MSs have already started developing eManifest systems.
- Data must be comparable across all MSs.
- The eManifest has benefits for other authorities apart from customs.
- “Temporary Storage Light”, as discussed in the context of Export, should mean less or no additional risk analysis. All that needs to be reported is the location of the goods and who is responsible for them.
- Simplified Transit procedure is a logical extension of the eManifest.
- The idea having dual uses for the eManifest as declaration for Temporary Storage is supported. For the utilization of the eManifest in the security and risk assessment further investigation is required.

Regarding the Contents of the eManifest:

- The current use and content of the Manifest should be taken into account.

Regarding Processes:

- A 5<sup>th</sup> option was proposed into the group discussion were operators are exchanging the information, and make them available to the authorities.
- Cost of upgrading the ICS system could be similar to the cost of a totally new system.
- A centralized system for the exchanging of information is a good idea but not feasible at this stage.
- Comparison of the eManifest data from one port to the next is the basic function of the eManifest. It is under discussion which data should be compared (Goods loaded/unloaded or the full load of the ship at each port).
- Communication between ports should be bidirectional.

Regarding Authorized Consignor:

- At the moment the Authorized Consignor system is complex and of limited scope.

Moderator of the 2<sup>nd</sup> group noted that the group did not consider if the eManifest should be pulled or pushed. The discussion was focused on the matching between the elements of the entry and exit eManifest, on the option to have the carrier responsible for pushing the eManifest and which should be the role of customs in order to validate the received data.

It was concluded that a smooth, risked analysis based process should be ensured with stricter controls for risk profiles indicating higher risks.

**SE** raised the question whether the eManifest will have impact on the new authorization for Authorized Transport Operator. **The Chairman** replied that **COM** will look into it.

**The Reporter from 3<sup>rd</sup> group** highlighted that:

- There is limited time for the adoption of the UCC proposal, which should be considered in the planning.
- There was agreement as regards the harmonization of the data elements.
- There is a need for a high level BPM that would clarify issues in relation with the submission and endorsement of the eManifest
- The time of implementation of this first limited phase was discussed. No common agreement was reached.
- As regards the proof of Union status the group agreed that the customs status needs to be indicated in the eManifest but there is no need to link it to the Proof of Union Status system under the UCC. The principle where the goods lose their Union status when they leave the EU customs territory shall be retained unless their Union status is proven at a subsequent customs office.
- As regards the Export procedure the group agreed that no change is needed. The extension of the Export procedure was considered as out of scope for this first phase and the place where the goods exit should be retained, being the moment when the goods are loaded on the vessel.
- The indicator in the eManifest showing that Union goods were exported needs further consideration.
- It was agreed that indicator “X” cannot be used as this is for goods maintained under the Export procedure, which will not be the case as per recommendation.
- The above agreement was contested by WSC.

- As regards the Simplified Transit procedure the use of the eManifest as a transport e-document considered as out of scope for this phase.
- Regarding Safety and Security aspects no common position was reached. Traders pointed out that the ENS reference is not available after the discharge of the goods at an EU port and while accepting it could be made available before transshipment, queried the business case for requiring it thereafter. Two MS expressed support for using the eManifest in Safety and Security tracking post transshipment and one MS suggested a pilot exercise could be of value in that context.
- In the first phase it was agreed to include the reference to the Entry Summary Declaration in the eManifest. There is however a need for a business case if this traceability concept is to be extended and implemented.
- As regards the other customs requirements further investigation is needed. The Presentation Notification, the Arrival Notification and the Declaration for Temporary Storage were mentioned as potential candidates for the extended use of the eManifest.
- Excise goods and requirements for other maritime authorities were considered as out of scope of this first phase.
- As regards the content all principles were supported by the group except the FAL Form 7 for dangerous goods, which would complicate further the implementation of this first phase.
- As regards FAL Form 1 only the data should be included which are not required by other authorities within the scope of the RFD.
- As regards the customs status indicator it was proposed that the reference number of the Authorized Consignor should be included in order this to trigger the waiving of the endorsement of the eManifest.
- As regards the ENS traceability it was agreed that the reference to the ENS will have to be included in the eManifest
- As regards the submission of the eManifest, option 3 was supported.
- The implementation should consider the re-use of systems currently in production.
- After the submission of the eManifest to the entry channel it must be ensured the information is made available to all stakeholders. All amendments should be sent to the entry channel.
- Regarding the timeline of the submission: MSs should not ask for the submission of the eManifest more than 24h before the arrival of the vessel. The carriers should align if the info is available to them. For distances shorter than 24h of travel time, the rules for submission should be kept as is.
- As regards the exit eManifest, it should lodge at the departure.
- As regards the exchange of eManifest between customs offices: It would be useful to extend the ICS for the first phase of the eManifest by adding new messages. This option was highlighted as a temporary solution.
- The NSW was not discussed.
- It would be a good idea to change the name of the Authorized Consignor for the status proof to avoid negative co-notation.
- The group agreed to support a single authorization at EU Level. On that purpose the current RSS. IT-system could be used and extended until the 'UCC Customs Decisions' system would be deployed.
- The AEO status should not be precondition for the authorization.
- As regards the authorization process the same process should be applicable as the one for the RSS today. This issue needs to be discussed in the next CCC Transit.
- As regards the endorsement of the eManifest the combination of the eManifest and Proof of Union Status system was excluded.
- As regards the request for endorsement of the eManifest it was agreed to suggest a time limit after which an eManifest should be considered as endorsed if trader does not receive any reply from the customs authorities.

WSC added that if this eManifest phase1 cannot be stood up by the 1<sup>st</sup> of June of 2015 then traders will have to ask from DG MOVE the respective alignment of the RFD. It was highlighted that it would make no sense at the 1<sup>st</sup> of June of 2015 to be able to launch eManifests to MS following one format and one set of data elements and then change it a short period later if phase 1 would come into force, as this would result in additional costs from MSs and traders.

**The Reporter from 4<sup>th</sup> group** highlighted that

- Concerning the functionalities of the eManifest the use of the eManifest for proof of Union status is supported.
- The manifest should be electronically and harmonized.

- The implementation should be done as soon as possible within the limits of the current IT systems.
- All functionalities should be implemented in one go.
- Concerning the Export procedure it was agreed that it can be extended provided that all VAT rules are considered. Particular attention should be given to VAT refund and Excise goods.
- Concerning the Transit procedure no proposition was made, but support was declared for the simplified Transit procedure. It was mentioned that questions rose during the discussion concerning guarantee and responsibilities during the Transit procedure.
- Concerning Safety and Security process it was mentioned that the eManifest could facilitate traceability of goods by reference to the ENS (mention of MRN and number of items in the eManifest).
- Questions were raised regarding feeder vessels and more specifically regarding the Art. 186 (3) CCIP.
- Concerning the support of other customs requirements the group concluded that all the data which should be harmonized and aligned to international standards have to be reused by the authorities.
- Regarding requirements of the maritime authorities the eManifest is the best mean to channel the data as requested by the RFD.
- The information need to be used for Safety and Security measures and for statistical purposes as well.
- The alignment on the timing requirements needs to be ensured.
- The implementation of two systems in parallel should be avoided.
- As regards the submission of the eManifest, diverged opinions on options 1, 2, 3 were discussed.
- Further analysis is needed on the actual system to be used for the transmission of the eManifest.
- Regarding conditions and requirements it was agreed that AEO status should not be mandatory. As for the question concerning compliance, competence and qualification of the applicant it was stated that it is a matter of responsibility of the Operator to ensure those qualities for the staff responsible.
- It was further mentioned that a change in the naming of the role of the Authorized Consignor is needed. Further, a template of for the application should be provided.
- Regarding the process to obtain the Authorized Consignor status it was agreed that first of all focus is needed on the legislation. The responsible customs authority for granting the Authorized Consignor status needs also to be clarified. WSC added in the discussion that the authorization should be valid throughout the EU.
- Concerning the common registry of the authorizations, the group agreed it would support the application of the concept and that it should be an objective for the UCC implementation.
- Concerning the process to verify the eManifest, the group agreed that this has to be defined at EU level.
- Regarding the endorsement, the group opted for the pull option. WSC position is that push or pull should depend on the risk analysis results.
- Concerning the verification of the endorsed eManifest in the port of destination the group agreed that this shall be in a case by case basis.
- It was agreed that the eManifest received from the previous port needs to be matched with the eManifest lodged in that port but depending on the circumstances. These circumstances need to be determined.
- Traders should be in position to provide the eManifest in parallel with transmission between customs in case this is necessary.
- Participating MSs in the group considered WSCs vision on the eManifest difficult to be implemented from a customs point of view.

## 10 CONCLUSIONS AND NEXT STEPS

**The Chairman** asked from the reporters to deliver their notes in order to include them in the summary report of the meeting and pointed out that:

- The discussions within the Commission and with MS and trade representatives will have to continue.
- The cooperation between National maritime authorities and Customs is helpful and needs to be continued as regards the NSW and data requirements.
- Legal aspects will continue to be discussed internally in the COM.
- A Commission Communication on Blue-Belt will be launched, probably on the 8<sup>th</sup> of July.
- The draft amendments of the Customs Code Implementing Provisions regarding RSS will be discussed in the Customs Code Committee on July 4<sup>th</sup> 2013.

- The legal proposal for an eManifest will be ready by December and will be put for vote in the relevant Customs Code Committee in the first half of 2014.
- Although there is global agreement on the initiative as such, the practical implementation may take time.
- There are still issues where positions are controversial.
- A conference will take place on logistics on intermodal transport on the 6<sup>th</sup> and 7<sup>th</sup> of November in Brussels.
- A report on the implementation of Reporting Formalities Directive will be prepared by mid-November.

**The Chairman** passed the floor to **DG TAXUD** which pointed out, that progress in the discussions was made and there will be a point in time when the objectives become clear and options discussed can be discarded. As an overall result one could conclude, the scope of the eManifest is clearer after the workshop and that agreement was reached as regards the use of eManifest to prove the Union Status and maybe for Safety and Security purposes. However, conclusions on the technical side seem to be more difficult. The outcome of the group discussions will duly be taken into account for the next steps.

**COM** further mentioned, that

- The DIH Committee will have a meeting on June 28<sup>th</sup> where there will be a debriefing and an announcement of a survey.
- The outcome of the survey will further define the data elements contained in the eManifest.
- The ECG will take place on the 1<sup>st</sup> and 2<sup>nd</sup> of July where also a summary outcome of the workshop will be presented.
- The Non-paper will be updated in the line of the outcome and will become a **COM** working document which will be presented in autumn.
- The discussions may continue in an informal ECG in October.

**The Chairman** added that the Blue-Belt file needs to be discussed further in a meeting between customs and maritime authorities. October is the latest when the discussions should take place, in order to have the proposal ready before the end of the year. **The Chairman** thanked the participants and noted that the material of the Workshop will be uploaded on CIRCABC along with a summary note of the Workshop.