

Subject: Slide on **customs controls**.

Origin: European Commission, Task Force for the Preparation and Conduct of the Negotiations with the United Kingdom under Article 50 TEU.

Objective: Presented at the Council Working Party (Art. 50) on 18 May and to the European Parliament Brexit Steering Group on 15 May.

Remarks: This slide highlights the checks and controls that need to be carried out on goods entering, transiting or leaving the customs territory of the European Union. These controls are carried out by customs authorities, in close cooperation with other competent authorities, at the external border of the European Union. This slide also shows what checks and controls are not required if there is a customs union between the EU and a third country.

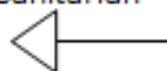
N.B.: Note that in the case of a customs union, the levying of customs duties is removed and proof of free circulation is required instead of rules of origin. All other checks and controls are still necessary. This is indicated in red in the below slide.

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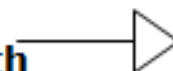


European Commission

- Veterinarian and Phyto sanitarian authorities (SPS – BIP)
- Security authorities



Customs in cooperation with



- Market Surveillance Authorities

Security & Safety controls AT THE BORDER

- Pre-arrival declarations security controls ('bomb in the box')
- Live animals
- Products of animal origin
- Animal by-products not intended for human consumption
- Personal consignments of products of animal origin
- Plastic kitchenware from China and Hong Kong
- Fresh fruit and vegetables
- High risk food and feed of non-animal origin
- Okra, curry leaves from India
- Unauthorised GM rice in rice products from China
- Food and feed from Fukushima
- Guar gum from India
- Plant health
- Pelts of certain animal species originating from countries using leghold traps
- Invasive alien species

Financial Controls At customs office of import

- Risk based controls on the basis of customs declarations for all goods placed under a customs procedure (Union Customs Code)
- Classification of goods
- ~~Origin~~/Proof of status free circulation
- Customs value
- ~~Customs duties~~
- VAT
- Excise

Market Surveillance At customs office of import

- For industrial products
- Checks based on risk assessment, suspension of release for free circulation, decision by market surveillance authorities, refusal, or authorisation to release
- Ensure that only compliant products are placed on the Union market (Regulation (EC) no 765/2008)
- 68 legal instruments harmonising EU rules on non-food products (e.g. type approval of motor vehicles, ozone layer depleting substances, EU Ecolabel, and CE Marking for safety of toys, pyrotechnic articles, explosives for civil uses, personal protective equipment, medical devices).
- Specific rules for medicinal products for human and veterinary use

Customs Union