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Customs Expert Group
Section "Import and Export Formalities"

GUIDANCE DOCUMENT

on

Customs Formalities on Entry and Import into the European Union

Revision 1
GUIDANCE DOCUMENT

on

Customs Formalities on Entry and Import into the European Union

Disclaimer

As a general remark, it should be underlined that the guidance document is not legally binding. It does not create rights and obligations and are of an explanatory nature only. Its purpose is to provide a tool to facilitate the correct and uniform application of customs legislation by the Member States and to improve customs compliance by economic operators.
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ABBREVIATIONS

AEO  Authorised Economic Operator
ATA carnet  "Admission Temporaire/Temporary Admission" carnet
ENS  Entry Summary Declaration
EORI  Economic Operators' Registration and Identification
EU  European Union
IATA  International Air Transport Association
ICS 1.0  Import Control System in current usage
ICS 2.0  UCC Import Control System upgrade
IMO  International Maritime Organisation
MRN  Master Reference Number
MS  Member State(s)
NCTS  New Computerised Transit System
NCTS-TIR  New Computerised Transit System/Transports Internationaux Routier
NVOCC  Non-Vessel Operating Common Carrier
IT SYSTEMS  Information Technology Systems
TS  Temporary Storage
TSD  Temporary Storage Declaration
| **UCC IA** | Union Customs Code Implementing Act: Commission Implementing Regulation (EU) No 2015/2447 |
| **UPU** | Universal Postal Union |
| **UCC WORK PROGRAMME** | The work programme for the update of the IT systems necessary to comply with the obligations under the UCC as referred to in Article 280 UCC |
PART A
INTRODUCTION

The Union Customs Code (UCC) entered into force 30 October 2013 and is applicable since 1 May 2016. It will be implemented in stages from that date until 31 December 2020 depending on the achieved level of upgrade and deployment of the IT systems required for the implementation of respective parts of the UCC legal framework.

The primary purpose of this guidance document is to highlight and explain the changes in respect of formalities at entry and import into the European Union (EU) applicable for customs administrations and economic operators since 1 May 2016. Secondly, they indicate other new elements of the UCC that will apply once the deployment of the required IT systems enables full UCC implementation, no later than 31 December 2020.

This guidance is based upon the provisions of the UCC, UCC Delegated Act (UCC DA), as amended by the Transitional Delegated Act (TDA), the UCC Implementing Act (UCC IA) and other provisions of the TDA applicable since 1 May 2016. It takes into account the respective provisions which suspend the introduction or certain new requirements for the implementation of the electronic exchange of information, the deployment of new processes or the compliance with new data requirements for which the deployment of suitable IT systems is necessary. The TDA provides the transitional rules and data requirements that are to be used until the required IT systems are in place in accordance with the UCC Work Programme. The UCC Work Programme, as laid down in the Annex to the Commission Implementing Decision (EU) No 255/2014, establishes the time-tables for the deployment of the UCC IT systems that must be functioning before the UCC can be fully implemented.

The term *the Transitional Period* is used to indicate the transitional period until 31 December 2020 as referred to in Article 278 UCC. It should be noted, however, that this period is replaced under special rules of the UCC DA, UCC IA or TDA by specific transitional periods of a shorter duration according to the UCC Work Programme.
Background to the UCC

The UCC legal package that entered fully into force on 1 May 2016 aims to establish a proper framework for the new role of customs authorities that is intended to support:

- the completion of the internal market in the context of the modern economy;
- the reduction of the internal barriers to trade;
- the implementation of electronic customs in accordance to common principles and agreed planning and time-table;
- risk management and customs controls based on risk analysis using electronic data processing techniques;
- facilitation of customs procedures to the benefit of legitimate trade;
- the functioning of trade supply chains by reduction of the administrative burden.

When the UCC was drafted, negotiated and adopted, the Commission, the Member States (MS) meeting in the Council of the EU and the European Parliament, as well as stakeholders recognized that on 1 May 2016, not all IT systems would be deployed. That is why Article 278 UCC allows the use of other means for the exchange and storage of information while the relevant IT systems are developed, upgraded and fully deployed.

The use of Article 278 UCC also resulted in the suspension of certain UCC provisions and data requirements contained in relevant provisions of the UCC DA and UCC IA. These suspensions are provided in the TDA, including its amendments to the UCC DA and in the UCC IA.

For these suspensions TDA also replicates in a very large part and in so far as that does not conflict with the UCC, the data sets and legal requirements in current use. These transitional rules will apply from 1 May 2016 until the respective IT systems at EU and Member States level have been upgraded or deployed, in line with the empowerment under the UCC Work Programme. The last system will have to be deployed by the end of 2020.

The use of existing national systems and paper forms may continue until the development, upgrading and deployment of the new IT
systems.

The application of some of the provisions of the UCC, UCC DA and UCC IA regarding the entry of goods into the customs territory of the EU will very much depend on the functionalities of ICS 2.0 and their use in different MS. That is why this guidance focuses mainly on the situation as it exists under ICS 1.0.

PART B
ENTRY SUMMARY DECLARATION

OVERVIEW: TRANSITIONAL MEASURES - SITUATION APPLICABLE ON 1 MAY 2016:

1. KEY ELEMENTS UNCHANGED ON 1 MAY 2016 – CONTINUATION OF CURRENT PRACTICE:
   - ENS filing processes and data requirements until deployment of ICS.2.0 (see points 1 and, 2 below) since TDA suspends new ENS data sets and multiple filing requirements;
   - Unintentional double lodgement (see points 6 below);
   - Customs office of first entry (see point 7 below);
   - Responsibilities of the declarant (see point 8 below);
   - Modifications of the waivers from the obligation to lodge ENS (see point 4 below);
   - Time-limits for lodgement of ENS, in particular for air transport (see point 5 below);
   - Amendment to the ENS (see point 9 below).

2. KEY CHANGES APPLICABLE ON 1 MAY 2016:
   - Modifications of the waivers from the obligation to lodge ENS (see point 4 below);

ICS 2.0 DEPLOYMENT IS FORESEEN FOR OCTOBER – DECEMBER 2020 IN THE CURRENT UCC WORK PROGRAMME.
OVERVIEW: NEW ELEMENTS

Situation applicable after the deployment of ICS 2.0:

- New data sets (for all modes of transport), including a "minimum pre-loading set" in the air mode
- Multiple filing, i.e. lodgement of ENS by means of submission of different data sets by the same person or by different persons, is only applicable in the air and maritime mode of transport (see Articles 112 and 113 UCC DA, Articles 183, 184 and 186 UCC IA).
- New risk analysis processes applicable per mode of transport (see Article 186 UCC IA).
- New time-limits for air cargo where the ENS must be lodged as early as possible and at the latest before the goods are loaded onto the aircraft on which they are brought into the customs territory of the Union. Where only the minimum data set has been provided before loading the other particulars have to be sent within the currently applicable time-limits (see point 6 below).
- Modifications of the waivers from the obligation to lodge an ENS (see point 4 below)
EXPLANATIONS OF THE REQUIREMENTS APPLICABLE DURING THE TRANSITIONAL PERIOD FROM 1 MAY 2016

1. LODGEMENT OF ENS

1.1 Submission of particulars

Following the introduction of ICS 2.0 and after the end of the transitional period the ENS may be lodged by the submission of required set of particulars in one or more data sets containing the data elements as provided in Annex B to UCC DA.

Because the current Import Control System (ICS 1.0) is capable of only receiving ENS by the submission of one data set, the TDA temporarily suspends the multiple filing mechanism established under the UCC, UCC DA and UCC IA until the deployment of ICS 2.0.

During the Transitional Period it remains the ultimate responsibility of the carrier who brings goods into the EU, as defined in Article 5(40) (a) UCC to ensure that an ENS is lodged at the customs office where the means of transport will first enter the EU.

The following link to frequently asked questions provides examples and practical scenarios related to the lodgement of ENS and the customs formalities at the entry of the goods into the EU, subject to adjustments to take into account the changes introduced by the UCC legal framework:

http://ec.europa.eu/ecip/help/faq/ens2_en.htm#faqsection

1.2 Use of port community or similar commercial or transport information systems

Ports, airports and other transport or commercial hubs use electronic platforms that connect multiple systems operated by a variety of organisations. These platforms serve as gateways for filing customs declarations.
ENS lodged by use of such platforms may be accepted provided that

- customs authorities approved it,
- the applicable system requirements are met, and
- it is submitted within the required time-limits.

1.3 **Access to the economic operator's computer system**

Customs may accept lodgement of a notification and access to the particulars of the ENS in the economic operator's computer system. This should be the case as long as the economic operator's system:

- stores and processes data in a way compatible with the applicable requirements, and
- allows for transfer of information to subsequent ports and airports *(see point 3.1 below)*.

1.4 **Advance lodgement of customs declaration or a temporary storage declaration**

In case where a customs declaration or a temporary storage declaration (TSD) is lodged in advance and within the specified time limit and contains the particulars of the ENS, the lodgement of an ENS may be waived.

2. **DATA REQUIREMENTS**

2.1 **Applicable data requirements**

The new ENS datasets established in Annex B of the UCC DA are temporarily suspended by the TDA until the deployment of ICS 2.0. They will not be operative on 1 May 2016. Instead the current data requirements are maintained:

- air mode of transport;
- express consignments;
- maritime mode of transport;
- road mode of transport;
- rail mode of transport;
- authorised economic operators.

The applicable data elements for the ENS that are to be used during the
Transitional Period are contained in Appendix A to Annex 9 of the TDA.

2.2 Selected data requirements

- Economic operator registration and identification number
  The person lodging ENS should include his own economic operator registration and identification number (EORI). Where ENS is lodged by one complete data set by a person different from the carrier, the EORI of the carrier shall also be provided, e.g. where a customs agent is acting on behalf of the carrier and lodges an ENS.

- Goods description
  The following guidance is available for the list of acceptable and unacceptable terms for description of goods for ENS:
  

3. COMPETENT CUSTOMS OFFICE FOR LODGING ENS

3.1 Customs office of first entry
  For goods brought into the EU from a third country by a vessel or an aircraft calling at more than one port or airport in the customs territory of the EU ENS should be lodged at the first customs office of entry. Should the vessel or aircraft call at a third country, port or airport between EU destinations then a new ENS must be lodged to the first customs office of entry for all the goods on board of means of transport in accordance with all ENS rules and procedures.
  
  No ENS is required for vessels or aircrafts sailing or flying between two EU ports or airports.
  
  Whenever the customs office of first entry identifies a risk for the goods carried on the vessel or aircraft, it should pass on the risk results to the relevant customs offices, so that these goods could be subject to customs control upon their arrival (risk type B) or upon scheduled discharge (risk type C).
The customs office of first entry should take immediate action in those exceptional circumstances where Freight Remaining on Board (FROB) is deemed to pose such a serious threat to the safety and security of the EU that immediate intervention is required.

For deep-sea containerised traffic, where goods are not to be loaded on the vessel for carriage into the EU a corresponding message to the person lodging the ENS, and where different also to the carrier, must be provided within the 24 hours' time-limit for completing risk assessment following the lodgement of ENS. However, in case of risk information received after the departure of the vessel, such immediate action shall exceptionally take the form of controls at the first point of entry.

3.2 Lodgement of ENS at another customs office

One of the options to lodge ENS provided in the UCC is to submit it at a customs office different from the customs office of first entry. This possibility may be available only if customs authorities so allow. MSs will provide information about the availability of this functionality in their system information available to economic operators.

Until the deployment of ICS 2.0 where a customs office other than the customs office of first entry is addressed that office will forward the data required for the lodgement of ENS to the competent customs office of first entry for risk assessment to be carried out.

In order for the possibility to lodge ENS at a customs office different from the customs office of first entry to be used the ENS thus lodged must be immediately registered and communicated or otherwise made available electronically by the MS receiving the ENS to the customs office of first entry. An MRN must be issued upon the registration of the ENS.

Where an economic operator uses this possibility the obligation to lodge ENS within a specific time-limit should be fulfilled at the office where ENS was lodged, even if there is a delay in the transmission of the date to the customs office of first entry.
4. WAIVERS FROM THE OBLIGATION TO LODGE ENS

4.1 General overview

There are two types of waivers from the obligation to lodge ENS:

- for goods carried by means of transport that only pass through the territorial waters or the airspace of the customs territory of the Union without a stop within that territory, or
- in other cases which are duly justified by the type of goods or traffic, or where required by international agreements.

In contrast to the rules preceding the UCC legal framework those cases do not include categories of goods on the basis of their value, such as goods of negligible economic importance or goods subject to customs duty relief. Under the UCC legal framework value is no longer a condition for waiving the obligation to lodge ENS for a certain category of goods as it could not be a criterion for assessing the safety and security risk.

The sections below deal with selected types of goods and explain the changes to the existing rules and the transitional periods that apply. It makes a specific mention to items of correspondence, postal consignments and goods which benefit from the possibility to use oral declaration or declaration by any other act. At the end explanation is provided on other exemptions which remain valid but the conditions under which they are granted have been changed.

4.2 Items of correspondence

Items of correspondence are defined as letters, postcards, braille letters and printed matter that are not liable to import or export duty. As such they are exempted from the obligation to lodge ENS notwithstanding the nature of the intermediary, e.g. postal operator or express courier, that delivers them to the consignee.

4.3 Postal consignments

The general exemptions for items moved in accordance with the acts adopted by the Universal Postal Union (UPU) are taken away. The table below sets out the rules that apply in various stages during the period after 1 May 2016 but before 31 December 2020.

<table>
<thead>
<tr>
<th>Art. 127 (2)</th>
<th>UCC DA</th>
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</thead>
<tbody>
<tr>
<td>(a)</td>
<td></td>
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<td>(b)</td>
<td></td>
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<tr>
<td>UCC DA</td>
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</table>

<table>
<thead>
<tr>
<th>Art. 1(26)</th>
<th>UCC DA</th>
</tr>
</thead>
<tbody>
<tr>
<td>(c)</td>
<td></td>
</tr>
<tr>
<td>UCC DA</td>
<td></td>
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<table>
<thead>
<tr>
<th>Art. 104(1)</th>
<th>UCC DA</th>
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<tbody>
<tr>
<td>(a)</td>
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<tr>
<td>(b)</td>
<td></td>
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<tr>
<td>UCC DA</td>
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<table>
<thead>
<tr>
<th>Art. 104(2)</th>
<th>UCC DA</th>
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<tbody>
<tr>
<td>(a)</td>
<td></td>
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<tr>
<td>(b)</td>
<td></td>
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<tr>
<td>UCC DA</td>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Until the upgrade</th>
<th>After the ICS 2.0 and</th>
<th>After 31.12.2020</th>
</tr>
</thead>
</table>

Following the deployment of ICS 2.0 but before 31 December 2020 risk analysis for goods in postal consignment that exceed 250g shall be carried out at their presentation on the basis, where available, of the customs declaration or the temporary storage declaration.

By 31 December 2020 the Commission shall review the situation of goods in postal consignments with a view of making such adaptations as may appear necessary taking into account the use of electronic means by postal operators covering the movement of goods.

### 4.4 Waiver for goods whose value is below EUR 22

The waiver continues to apply until the upgrade of the ICS systems in accordance with the time-table of the Work Programme.

### 4.5 Waiver for goods declared by any other act or oral declaration

This exemption applies for two types of goods. These are items of correspondence (see point 5.2) or the following goods provided that they are not carried under a transport contract:

- products obtained by Union farmers on properties located in a third country and products of fishing, fish-farming and hunting activities, which benefit from duty relief under Article 35 to 38 of Regulation (EC) No 1186/2009;
- seeds, fertilizers and products for the treatment of soil crops imported by agricultural producers in third countries for use in properties adjoining those countries, which benefit from duty relief under Article 39 to 40 of Regulation (EC) No 1186/2009;
- means of transport which benefit from relief from import duty
as returned goods in accordance with Article 203 UCC;

- pallets, containers and means of transport, and spare parts, accessories and equipment for those pallets, containers and means of transport when they are covered by an oral declaration;
- portable music instruments re-imported by travellers and benefiting from relief from import duty as returned goods in accordance with Article 203 UCC

4.6 Changes in the remaining exemptions

- ATA or CPD carnets

Goods moved under ATA or CPD carnets continue to be exempt but only if they are not subject to a transport contract:

- Goods supplied for consumption, sale or use on-board vessels or aircrafts

The exemption for goods supplied on board vessel or aircraft is extended to all maritime and air means of transport irrespective whether they are calling outside the EU customs territory or not.

- Supplies

A new exemption has been added for vessels and goods carried on them which enter the territorial waters of a MS with the sole purpose of taking on board supplies without connecting to any of the port facilities.

5. Time-limits for lodgement of ENS

The following time-limits are applicable as from 1 May 2016 during the overall transitional period.
### MARITIME TRANSPORT

<table>
<thead>
<tr>
<th>Description</th>
<th>Time Limit</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Containerised cargo other than short-sea shipping</td>
<td>24 hours before loading onto the vessels on which the goods will enter the customs territory of the EU</td>
</tr>
<tr>
<td>2. Bulk or break bulk cargo other than short sea shipping</td>
<td>4 hours before the arrival of the vessel at the first port of entry into the customs territory of the Union</td>
</tr>
<tr>
<td>3. In case of goods coming from:</td>
<td></td>
</tr>
<tr>
<td>- Greenland,</td>
<td></td>
</tr>
<tr>
<td>- the Faroe Islands</td>
<td></td>
</tr>
<tr>
<td>- Iceland</td>
<td>2 hours before arrival of the vessel at the first point of entry into the customs territory of the Union</td>
</tr>
<tr>
<td>- Ports of the Baltic sea, the North Sea, the Black Sea and the Mediterranean Sea,</td>
<td></td>
</tr>
<tr>
<td>- all ports of Morocco</td>
<td></td>
</tr>
<tr>
<td>4. Between a territory outside the customs territory of the Union and the French overseas departments the Azores, Madeira or the Canary Islands, where the duration of the voyage is less than 24 hours</td>
<td>2 hours before arrival at the first point of entry</td>
</tr>
</tbody>
</table>

### AIR TRANSPORT

<table>
<thead>
<tr>
<th>Description</th>
<th>Time Limits</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Duration of less than 4 hours</td>
<td>Actual departure</td>
</tr>
<tr>
<td>2. Duration of 4 hours or more</td>
<td>4 hours before the arrival of the aircraft at the first airport in the customs territory of the Union</td>
</tr>
</tbody>
</table>

### RAIL

<table>
<thead>
<tr>
<th>Description</th>
<th>Time Limits</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Where the train voyage from the last train formation station in a third country is less than 2 hours to the customs office of first entry</td>
<td>1 hour before arrival of the goods in the place for which the customs office of first entry is competent</td>
</tr>
<tr>
<td>2. In all other cases</td>
<td>2 hours before the arrival of the goods at the place for which the customs office of first entry is competent</td>
</tr>
</tbody>
</table>

For road transport the deadline is 1 hour before the arrival of the goods.
at the place for which the customs office of first entry is competent.

For inland waterways the deadline is 2 hours before the arrival of the goods at the place for which the customs office of first entry is competent.

For combined transportation the applicable time limit is the one valid for the active means of transport entering the customs territory of the Union.

6. Lodgement of ENS by a third party

During the transitional period the current possibility of lodging ENS by a third party lodging an ENS on behalf of or instead of the carrier remains applicable. However, one modification involves the termination of the requirement that an ENS lodgement by a third party such as a freight forwarder or non-vessel operating common carrier (NVOCC) instead of the carrier shall be done only with the carrier's "knowledge and consent". As the carrier remains responsible that an ENS be lodged within the prescribed time-limit the termination of the "knowledge and consent" provision suggests that a carrier wishing to allow another party such as an NVOCC to lodge its own ENSs, instead of the carrier, will wish to have a very clear communication protocol in place with such an NVOCC in order to ensure a timely lodgement.

The carrier's EORI number and transportation document number (e.g. ocean (master) air waybill number) must always be included in any third party ENS lodgement. Among other required data elements the third party needs to obtain from the carrier the following:

- mode of transport at the border;
- expected date and time at first place of arrival/entry in the customs territory of the Union; for ocean going vessels, however, only the expected date of arrival is required.
- first place of arrival/entry code;
- country code of the declared first office of arrival/entry;
- the IMO vessel number (in case of maritime shipments); or the truck registration number (in the case of road transport);
- the nationality of the active means of transport entering the customs territory the customs territory, however, this element is not required for sea and air transport;
- voyage or trip number or, in any case of code-sharing
arrangements in air transport, the code-sharing partners' flights numbers (this data element is not required for road transport); and

- subsequent ports or airports of call in the customs territory of the Union.

The carrier would need to make such data elements available to the third party declarant preferably at the time of booking or as logically required for a timely submission of that party's ENS lodgement.

Once the third party, with the carrier's agreement undertakes to lodge the ENS, the content, accuracy and completeness of the ENS filing is this third party's responsibility. This obligation follows from the general rule laid down in Article 15 (2) UCC and is irrespective of penalties or sanctions that might be applicable.

Immediately upon registration of the ENS, the customs authorities shall notify the third party declarant of the MRN. The customs authorities shall also notify the carrier provided that he is electronically connected to the customs systems and provided that he, as required, has been identified by his EORI number in the third party ENS lodgement.

If the carrier has agreed that a third party will lodge the ENS instead of him, the carrier should not make his own lodgement for the same shipment. Similarly, a third party should not lodge without the carrier's prior agreement.

In cases where double filings for the same consignment nonetheless occur, *i.e.* the carrier and a third party both lodge ENS for the same shipment customs authorities may decide to use both filings for their safety and security risk analysis. Otherwise they should consider that the ENS lodged by the carrier is the valid one. Double filings would in any case not affect compliance with the legal requirement that an ENS is made and within specified deadlines.
7. **Unintentional Double Lodgement**

Examples:

- an ENS is lodged by a freight forwarder and subsequently by the carrier;
- an ENS is lodged by the importer and subsequently by the carrier or freight forwarder; or
- a customs declaration containing the ENS data is lodged by the importer or, in case of transit, the declarant, and subsequently an ENS is lodged by the carrier or freight forwarder.

For the national IT systems which could handle only one ENS per consignment; it is recommended that the ENS data previously declared be disregarded. The ENS lodged by the carrier, however, should prevail. That holds true also in the cases where it is lodged before the declaration of the other person. The information from both ENS can nevertheless be used for the purposes of risk analysis.

8. **Responsibilities of the Declarant**

As with all declarations and notifications, the declarant should only be held liable for the accuracy and completeness of the data submission at the time of lodgement of ENS based on the information made available to him. Unless he has reasons to believe that the data provided is not correct he can base his ENS lodgement on data provided to him by his contracting parties. On the other hand, the persons who initiates and contractually agrees with e.g. a consolidator, a freight forwarder or a carrier for the carriage of a cargo shipment to the customs territory of the Union, must provide complete and accurate cargo shipment information to that carrier, freight forwarder or consolidator.

When providing the required data the declarant should not declare cargo fixing equipment like belts, brackets, cargo securing parts etc. since these objects are considered to be part of the packaging and thus part of the goods declared.

If the declarant finds out that one or more particulars of the ENS are incorrectly declared or have changed, the declarant may request an amendment to the ENS. Additionally, the declarant should inform customs if he becomes aware that a person initiating cargo
shipments to be carried to the customs territory of the Union systematically provides incorrect cargo shipment information.

9. AMENDMENT TO THE ENS

In the interests of providing the most complete and accurate ENS as possible for proper risk assessment, amendments should be allowed in all cases that are not referred to in the second subparagraph of Article 129 (1) UCC.

Only the party submitting particulars of the ENS may amend those particulars. If the declarant becomes aware that the particulars initially submitted are not correct any more, he should request an amendment to the ENS.

In principle, there is no limitation foreseen in legislation as regards the data elements that can be subject to amendment. However, in practice, in case the declarant changes and therefore an amendment to the ENS would be necessary, it would be more practical to invalidate the original ENS and lodge a new one instead.

Amendments to the ENS do not suspend or renew the deadlines for lodgement of ENS.

Where an amendment is made, risk analysis should be performed again to accommodate the amended particulars. That would have an impact on the release of the goods only where the amendment is made so shortly before the arrival that the customs authorities need additional time to perform a proper risk analysis.

If the amendment to the ENS was made and the risk analysis pertaining to the amendment has been performed the risk identified and the particulars of the ENS concerned should be forwarded to the competent customs authorities at the subsequent port or airport.
PART C
FORMALITIES AT ENTRY
OTHER THAN THE LODGEMENT OF ENS

SITUATION APPLICABLE AS OF 1 MAY 2016
TRANSITIONAL MEASURES

Current submission mechanisms for notifications of arrival and presentation and for lodgement of the temporary storage declaration as well as data requirements valid before 1 May 2016 will remain operable as long as ICS 2.0 and the national UCC Notification of Arrival, Presentation Notification, and Temporary Storage systems are deployed or upgraded according to the MS national planning.

The data requirements for the Arrival Notification and for the Presentation Notification are not laid down in Annex 9 TDA. Pursuant to the third subparagraph of Article 2 (4) UCC DA MS must ensure that the data requirements that they request are such as to warrant that the provisions governing those notifications can be applied.

Until the respective IT systems are in place the data requirements for the diversion notification are laid down in Annex 9 TDA and are identical to the ones applicable before 1 May 2016.

NATIONAL TIMETABLES FOR THE UCC NOTIFICATION OF ARRIVAL, PRESENTATION NOTIFICATION, AND TEMPORARY STORAGE SYSTEMS DEPLOYMENTS OR UPGRADE WILL BE COMMUNICATED TO THE COMMISSION FOR INCLUSION IN THE UCC WORK PROGRAMME AND COMMUNICATION TO TRADE
SITUATION APPLICABLE FOLLOWING DEPLOYMENT OR UPGRADE OF MEMBER STATES IT SYSTEMS

After the expiry of the respective transitional periods, as may be the case, the electronic data transmission becomes mandatory and new enlarged and harmonised data requirements are in place.

1. ARRIVAL NOTIFICATION

The Arrival Notification is the message sent to the customs office of first entry to advise it that the vessel or the aircraft has arrived.

The Arrival Notification may take the form of information available by a sea going vessel or for an aircraft, specifically the arrival manifest.

The Arrival Notification should contain the particulars necessary for the identification of previously lodged ENSs. In case of combined transportation, such particulars may be provided by the operator of the active means of transport entering the customs territory of the Union by communication upon its own choice.

The Arrival Notification is provided by, either:

- the MRN for all the shipments carried on the means of transport together with the mode of transport at the border, the country code of declared first office of entry, the declared first place of arrival code and the actual first place arrival code, or
- the so-called "Entry Key" data elements, i.e. the mode of transport at the border, the identification of the means of transport crossing the border, e.g. in maritime or air traffic IMO vessel number, or the IATA flight number, the date of expected arrival at the declared customs office of first entry, the code for the declared first place of arrival and the code for the actual first place of arrival code.

2. DIVERSION NOTIFICATION

Where the sea-going vessel or an aircraft is to be diverted to a MS different from the MS where the declared office of first entry is located and also different from where any of the declared offices of subsequent entry is located, a diversion notification must be submitted by the
operator of the means of transport.

Diversions are made entirely at the discretion of the vessel operator and require no justification. However, the submission and form of the diversion notification must comply during the transitional period, with the specifications laid down in Annex 9 to the TDA and the associated explanatory notes.

The diversion notification could, at the choice of the operator, take either of the two forms described in section 1 above for the arrival notification. The customs office which received the notification should send any positive risk information and the particulars of the respective ENS to the new, actual customs office of first entry. The vessel operator should send a diversion notification only after all the ENSs concerned have been lodged as it is not possible to amend ENS once a diversion notification has been notified.

**Example**

A vessel is scheduled to enter the customs territory of the Union in Piraeus as first customs office of entry, with subsequent calls at the Marseilles; Algeciras, Lisbon and Southampton. For operational reasons the vessel makes an unscheduled additional port call at Valetta prior to Piraeus, thus replacing the latter as the new actual EU first customs office of entry. Because Valletta was not indicated in the ENS a diversion notification must be submitted by the carrier to the original first customs office of entry - Piraeus. Customs at Piraeus should then process the diversion notification and communicate all relevant information to Valletta.

By contrast, no diversion notification is required where a simple change of route with the consequence that the active means of transport is entering the customs territory of the Union at a customs office in a MS of subsequent entry declared in the ENS instead of the customs office of first entry declared in the ENS.

The declared customs office of subsequent entry would already have received information on identified risks from the declared customs office of first entry. For this reason, no new ENS or amendment to a previously lodged ENS can be required.
Example

A vessel is initially planned to enter the customs territory of the Union in Rotterdam as first customs office of entry and Le Havre as a subsequent customs office or entry. For operational reasons the vessel skips Rotterdam and goes directly to Le Havre. Le Havre was indicated on the original ENS as a subsequent port and thus no diversion notification is required.

No diversion notification is required in case of a transit operation.

For other modes of transport arriving at a customs office of first entry in a different MS than the one of the customs office of first entry declared in the ENS, a new ENS must be lodged at the office of first entry instead of a diversion notification.

3. PRESENTATION OF GOODS TO CUSTOMS

Goods must be presented to customs upon their arrival in the customs territory of the Union and availability for customs controls.

For maritime and air transport the presentation of goods by the carrier at the designated customs office or at any other place designated or approved by the customs authorities may be done in one instance for all the goods that are to be unloaded from the vessel or the aircraft but they shall not be required to be presented individually to customs.

For other modes of transport – the presentation of goods takes place upon the arrival at the designated customs office or any other place designated or approved by the customs authorities.

Special conditions, including a waiver from the obligation to present goods to customs should be allowed, provided that customs controls and supervision could be properly carried out, in cases of:

- goods transported within frontier zones;
- goods transported in pipelines and wires;
- items of correspondence or other goods of negligible economic importance such as letters, postcards and printed matter and their electronic equivalents held on other media;
- goods carried by travellers.

Other methods of information may serve the purpose of presentation
notification. For example, a reference to the ENS in the "carrier's "Arrival Manifest" should be accepted as the "Presentation Notification".

PART D
TEMPORARY STORAGE

Temporary storage refers to a legal situation applicable to non-Union goods that are stored under customs supervision. It starts from the time of the presentation of goods to customs and could last up to no more than 90 days. At the latest at the presentation of the goods to customs a temporary storage declaration (TSD) is to be lodged. A breach of this obligation may incur a customs debt for non-compliance.

SITUATION APPLICABLE AS OF 1 MAY 2016 - NEW ELEMENTS

- the time limit for temporary storage is extended to 90 days without a possibility of further extension;
- the provisions of a guarantee becomes mandatory for authorisations to operate temporary storage facilities that are new, including those that are granted after a reassessment;
- there is a possibility to move goods between temporary storage facilities without declaring them for another customs procedure.

TRANSITIONAL MEASURES

These transitional measures apply until the deployment or upgrade of the national UCC Notification of Arrival, Presentation Notification and Temporary Storage Systems and include:

- lodgement of TSD (see section 1);
- MRN (see section 1.3);
- data requirements (see section 1.3);
- applications and authorisations (see section 2.1).

Art.5 (17) UCC
1. Temporary Storage Declaration

1.1. Lodgement

The temporary storage declaration shall be lodged at the latest at the time of the presentation of the goods to customs.

Lodgement of TSD remains possible by means other than electronic methods in accordance with the requirements that are in force in MS by 1 May 2016.

While the issuance of an MRN under the UCC becomes mandatory for the registration of TSD it is not mandatory on 1 May 2016 before the expiry of the transitional period.

TSD could be lodged by one of the following persons:

- the person who brings the goods into the customs territory of the Union;
- the person in whose name or on whose behalf the person who brings the goods into that territory acts;
- the person who assumes responsibility for carriage of the goods after the they were brought into the customs territory of the Union;
- any person who immediately places the goods under a customs procedure;
- the holder of an authorisation for the operation of storage facilities or any person who carries out an activity in a free zone.

Form of lodgement of TSD:

- a submission of the particulars of TSD;
- a reference to the ENS followed by a supplementary submission of the missing elements of the TSD such as the exact location of the goods in TS (see below);
- a cargo manifest or another commercial document submitted before arrival can be used as a TSD provided that it contains the required particulars of the TSD and is made available to customs authorities. Data elements included in this document, for example data pertaining to the location of the goods should be sufficient to identify the holder of the temporary storage authorisation to whom contact may be made by customs authorities to determine the precise location of the goods;
• Customs authorities may accept that commercial, port or transport information systems are used to lodge a TSD provided that they contain the necessary particulars for such a declaration. Data elements included in this document, for example data pertaining to the location of the goods should be sufficient to identify the holder of the temporary storage authorisation to whom contact may be made by customs authorities to determine the precise location of the goods.

1.2. Waiving the obligation to lodge TSD

When TSD provides the data required and has been lodged within the respective time limits and in accordance with any conditions that are required it could also be used for:

- an Arrival Notification;
- presentation of goods to customs.

The obligation to lodge TSD may be waived in the following cases:

- a customs declaration has been lodged before the goods are presented to customs;
- at the latest at the time of presentation of the goods to customs it has been determined that the goods have obtained the status of Union goods.

1.3. Data requirements

Current data requirements for the TSD remain applicable during the transitional period. Following the deployment or upgrade of the relevant national IT systems the UCC DA harmonised TSD data set as provided in Annex B to UCC DA will become applicable.

During the relevant transitional period there are no common data requirements. Pursuant to the third subparagraph of Article 2 (4) UCC DA MS must ensure that the respective data requirements are such as to warrant that the provisions governing the TSD can be applied.
In particular, the TSD must always contain a reference to the ENS when it is lodged for the same goods and the lodgement of ENS is required. The obligation to provide a reference to the ENS shall, however, be waived in the following circumstances:

- the obligation to lodge ENS:
  - has been waived pursuant to Article 104 UCC DA, or
  - does not apply, e.g. in case of intra-EU maritime traffic;
- goods have already been in temporary storage, e.g. when they were presented to customs in case of transhipment in the customs office of first entry and subsequent unloading and storage took place under the supervision of the competent customs office where the goods are unloaded; this scenario could also be applicable in case of stopover flights; or
- goods have been placed under a customs procedure and have not left the customs territory of the Union.

During the relevant transitional period MS should decide whether to apply the requirements for the application and authorisations for the operation of temporary storage facilities as defined in Annex B to the UCC DA or to use either:

- the data requirements established under the legislation preceding the UCC, UCC DA and UCC IA, or
- other alternative data requirements.

### 1.4 Amendment to the TSD

If the TSD that contains at least the particulars of an ENS is lodged pursuant to Article 130 (2) UCC the TSD may be amended even after the notification of arrival where the IT systems so allow.

### 2. Place of temporary storage

Goods could be placed under temporary storage in three categories of places:

- temporary storage facilities,
- places approved by the customs authorities,
- places designated by the customs authorities.

#### 2.1 Temporary storage facility
Application and authorisation

An authorisation is requested for the operation of a temporary storage facility and must be requested by the operator of the facility. The temporary storage facility must be exclusively operated by the holder of the authorisation. This does not exclude that certain activities are carried out by 3rd parties under the responsibility of the holder of the authorisation.

Existing authorisations to operate temporary storage facilities remain valid after 1 May 2016 until reassessment of MS authorities at the latest by 1 May 2019.

Examples:

A cargo terminal operator at an airport applies for an authorization to operate a TS facility on specific premises.

A terminal operator in a seaport applies for an authorization to operate a TS facility on specific places.

The authorisation for the storage of Union goods in temporary storage facilities should be given only where clear distinction may be made between Union and non-Union goods in case of identical goods, because accounting segregation is not provided for under temporary storage. Accounting segregation is foreseen only for customs warehousing (see Article 177 of UCC-DA).

Guarantee

The provision of the guarantee for temporary storage facilities is mandatory. However, upon application, economic operators may be authorised to use a comprehensive guarantee including with a reduced amount or a waiver.

Records

In case of an amendment to the TSD, the holder of the authorisation shall ensure that the records are updated accordingly.
2.2. Other places designated or approved by the customs authorities for temporary storage

- Places approved by the customs authorities

Upon application, Customs authorities may approve places other than TS facilities to be used for TS. In the absence of specific data requirements for this application, the customs authorities should use at their discretion the most relevant data requirements which, however, should be sufficient to warrant that the relevant legal provisions can be applied. The approval may be granted on an ad hoc basis, or for a certain period of time.

This possibility may be used where goods are to be placed under a customs procedure or re-exported in 3 or 6 days respectively following their presentation to customs, unless the customs authorities require the goods to be examined in accordance with Article 140(2) of the Code.

In addition, the following conditions must be met:

- in the absence of a comprehensive guarantee and unless the place has been designated by customs, a guarantee is provided;
- the person who stores the goods must be established in the EU;
- the person who stores the goods must demonstrate a proper conduct of the operation.

Examples:

Goods arrive by road at the premises of an authorised consignee (within the meaning of Articles 233 (4) (b) UCC), who applies for an authorisation for approved place to store these goods under TS at his premises. In that case, the particulars of the transit declaration are used as temporary storage declaration.

Timber arrives from a 3rd country at the land border and it needs to be measured before the customs declaration for release for free circulation is lodged. During the time of measuring, the goods are in temporary storage at an approved place.

The authorisation for the use of a place approved by customs authorities for TS, and the authorisation for authorised consignee each have their own legal basis.
**Places designated by the customs authorities**

Places designated by the customs authorities are places established as such at the discretion of the customs authorities. The purpose for designating such places is to ensure effective and efficient customs control and supervision, in particular for cases where, due to the nature of the goods or the nature of the technical means used for the customs control and supervision, the goods cannot be properly controlled immediately at the customs office. By contrast to the places approved to be used for TS, a permission by the customs authorities is not required.

In case where goods are stored under TS in a warehouse that is authorised as a customs warehouse and which has been designated by the customs authorities for the purposes of the TS, a guarantee for TS should not be required.

The cases where places designated by customs authorities are used cover, but are not limited to:

- Cases where, depending on the volume of consignment traffic, customs authorities may direct such traffic to designated places so that it can be treated separate from other traffic, e.g. separate from baggage or general cargo traffic;

**Examples**

Customs offices where the volume of the goods is small;

Dedicated places in the passenger halls in case where consignments/goods are brought as part of the unaccompanied luggage.

Freight sheds in case of consignments carried as freight.
- Goods are presented at the competent customs office and a TS declaration is lodged at the same time. The customs authorities decide that the goods must be checked physically but because of the nature of the goods physical checks at this office are not possible. Customs offices direct the traffic to suitable places.

**Examples**

Presentation to Customs of frozen foods or hazardous goods.

- Other cases

**Examples**

Customs authorities use a mobile scan. Any place where goods are scanned by this device is a place designated by customs authorities.

Summary of main features of approved and designated places:

<table>
<thead>
<tr>
<th>Subject</th>
<th>TS facility</th>
<th>Approved place (for TS)</th>
<th>Designated place</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Trigger</strong></td>
<td>Application by EO in CDS</td>
<td>Request/application by EO depending on national practices</td>
<td>Decision by Competent customs authority</td>
<td></td>
</tr>
<tr>
<td><strong>Authorisation</strong></td>
<td>Yes</td>
<td>Yes</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td><strong>Guarantee</strong></td>
<td>Yes</td>
<td>Yes</td>
<td>No</td>
<td></td>
</tr>
<tr>
<td><strong>Storage period</strong></td>
<td>up to 90 days</td>
<td>up to 3/6 days</td>
<td>up to 90 days</td>
<td></td>
</tr>
<tr>
<td><strong>Subsequent action</strong></td>
<td>Placing under customs procedure or re-export</td>
<td>Placing under customs procedure or re-export</td>
<td>Placing under customs procedure or re-export</td>
<td></td>
</tr>
<tr>
<td><strong>Record keeping obligation</strong></td>
<td>Yes</td>
<td>No</td>
<td>No</td>
<td></td>
</tr>
</tbody>
</table>
3. Storage of Union and non-Union goods

Combined storage of Union and non-Union goods in a facility which is authorised to be used as a temporary storage facility, is possible only where Union goods can be identified. This identification is not possible, for instance, where non-Union sugar and Union sugar are stored in one silo because this would require accounting segregation which is allowed only for customs warehousing.

4. Movement of non-Union goods between temporary storage facilities

4.1 General rules

Article 148 (5)(a) UCC allows for movements of goods between temporary storage facilities situated in one MS.

Article 148(5)(b), (c) UCC, Article 118 UCC-DA UCC and Article 193(1)-(3) UCC IA lay down exhaustively the requirements for allowing movements of goods between temporary storage facilities situated in different MSs.

The authorisation for the operation of the temporary storage facility should establish the conditions under which such movements may take place. A separate authorisation for the movement itself should not be required.

In case where there is an existing authorisation for an operation of a temporary storage facility and customs authorities approve the possibility to move goods between temporary storage facilities, the existing TS authorisation should be amended to include the approval.

In cases where the movement of goods in temporary storage is envisaged between storage facilities located in more than one MS,
the competent customs authority for the temporary storage facility from which the goods are to be moved should consult the customs authorities concerned in order to ensure the fulfillment of the conditions before authorising such movement. The authorisation for use of the temporary storage facilities should contain a reference to the decision taken pursuant to this consultation and the date when it was notified to the applicant. It is recommended that, if customs authorities agree, a new authorisation will not be necessary.

4.2. Cases

4.2.1. The customs authorities may authorise the holder of the TS authorisation to move non-Union goods in temporary storage from one of his temporary storage facility to another temporary storage facility, which is also operated by him, provided all of the following conditions are fulfilled:

- The movement would not increase the risk of fraud;
- The movement takes place under the responsibility of one customs authority (meaning only one MS is involved);

(see Article 148(5)(a) UCC)

4.2.2. The customs authorities may also authorise the holder of the TS authorisation to move non-Union goods in temporary storage from his temporary storage facility to another temporary storage facility, which is located in the same Member State but which is operated by another person, provided all of the following conditions are fulfilled:

- The movement would not increase the risk of fraud;
- The movement takes place under the responsibility of one customs authority (meaning only one MS is involved);

(see Articles 148(5)(a) UCC and 193(4) IA)

4.2.3. The customs authorities may also authorise the holder of the TS authorisation to move non-Union goods in temporary storage from his temporary storage facility to another temporary storage facility, which is also operated by him under the same TS authorization and which is located in another Member State,
provided all of the following conditions are fulfilled:

- The movement would not increase the risk of fraud;
- The holder of the TS authorization is AEO for customs simplifications (AEOC).

(see Articles 148(5)(b) UCC and 193(1),(2) IA)

Such authorisation would require a prior consultation of the other Member State.

4.2.4 The customs authorities may also authorise the holder of the TS authorisation to move non-Union goods in temporary storage from his temporary storage facility to another temporary storage facility, which is located in another Member State and which is operated by another person, provided all of the following conditions are fulfilled:

- The movement would not increase the risk of fraud;
- The holders of the TS authorisations are AEOs for customs simplifications (AEOC).
- The movement to other temporary storage facilities in another Member State has to be in compliance with the procedural rules laid down in Article 193 UCC-IA.

(see Article 148(5)(c) UCC, Article 118 UCC-DA UCC and Article 193 UCC-IA)

Such authorisation would require a prior consultation of the other Member State.

(b) The movement of goods between temporary storage facilities is different from the movement of goods from a temporary storage facility to a place designated by the customs authorities.

Example Movement of maritime containers from the temporary storage facility to the scanner site which is a place operated by the customs authority is not considered as a movement under temporary storage in accordance with Article 148(5) UCC.
4.3. Temporary storage declaration

The goods in temporary storage moved between temporary storage facilities are covered by only one TS declaration lodged with the customs authorities competent for the temporary storage facility from which the goods are moved.

The holder of the authorisation for the operation of the temporary storage facility to which the goods were moved should make a reference to the TS declaration in his records.

4.4 Duration and time-limit

Temporary storage does not begin anew with the arrival of goods at the temporary storage facility of destination. The time limit for temporary storage begins with the presentation of goods to customs competent for the place where the temporary storage facility of departure is situated and is not to be suspended by the movement. A new temporary storage period could only potentially begin for such goods where they have been placed under an external Union transit procedure.

When goods were already in temporary storage on 1 May 2016 when the UCC became applicable, the duration of temporary storage should be extended. As a result it should not exceed as a whole 90 days.

The consequences in the event of non-respect of the period of 90 days for temporary storage are the following:

According to Article 149 UCC, the storage period for non-Union goods in temporary storage cannot be extended.

Where those non-Union goods are neither placed under a customs procedure nor re-exported within the 90-day period, customs authorities need to conclude, pursuant to Article 79(1) a) UCC, to the incurrence of a customs debt through non-compliance with one of the obligations laid down in the customs legislation concerning temporary storage of non-Union goods.

The customs debt incurred needs to be determined, notified, entered into the accounts and recovered from the debtor. The debtor/s need/s to be determined in accordance with Article 79 (3) UCC.

In the absence of a legal basis, the customs authority cannot insist on
the lodgment of a customs declaration for release for free circulation by the debtor. Where appropriate, Article 198(1)(b) UCC (disposal of goods) should be applied.

In order to avoid that a customs debt incurs because of the end of the 90 days time-limit, it is suggested to place goods under the customs warehousing procedure if goods need to be stored for a period longer than 90 days.

4.5 Responsibilities of the holders of temporary storage facilities

In cases where movement takes place as described under points 4.2.2 and 4.2.4 above, the responsibility of the holder of temporary storage facility ends when the goods are entered in the records of the holder of the temporary storage facility where the goods arrive. It is possible that, as a result of the consultation between the competent customs authorities, it is otherwise provided in the authorisation.

Where the holder of the temporary storage facility of arrival or departure does not comply with the requirements to inform the competent customs office where it is located and the holder of the other temporary storage facility, a customs debt for non-compliance could incur pursuant to Article 79 UCC. Penalties that are provided under the national law remain applicable. In addition, holder of the temporary storage facility may lose his AEOC status.

4.6 Exchanges of information

The following illustration shows the exchanges of information that is required where goods are moved between temporary storage facilities as described under point 4.2.4 above:

Each of these exchanges of information should refer to:

- the MRN of the TSD; during the transitional period another identifier could be used;
- the day on which the temporary storage movement is bound to end.
4.7 Summary

Goods must be presented to customs upon arrival in the customs territory of the EU. In order to move non-Union goods between temporary storage facilities, there are two possible solutions:

1. Movement of goods under TS
   In the four cases described under point 4.2 non-Union goods in temporary storage may be moved to another temporary storage facilities.

2. External Union transit of goods
   Following their presentation and within the 90-day deadline, the goods are placed under external Union transit procedure and moved to another temporary storage facilities where the transit will end and the goods would be again in (a new) temporary storage.

The main features and differences of movement under temporary storage and the external Union transit procedure are summarized in the below table:
<table>
<thead>
<tr>
<th>Temporary Storage (TS) Movement</th>
<th>External Transit Procedure</th>
</tr>
</thead>
<tbody>
<tr>
<td>Declarition</td>
<td>Custom declaration for external transit (customs procedure). NCTS has to be used. National transit procedures not allowed under UCC, not even under the transitional period.</td>
</tr>
<tr>
<td>Present ation of goods to custom</td>
<td>Presentation to be made immediately, Article</td>
</tr>
<tr>
<td>s</td>
<td>Article 139 UCC at the place/portal of entry.</td>
</tr>
<tr>
<td>---</td>
<td>---</td>
</tr>
<tr>
<td>Authorisation</td>
<td>Yes (Article 148 UCC)</td>
</tr>
<tr>
<td>Guarantees</td>
<td>Yes, mandatory (Article 148(c) UCC) although reduction or waiver by authorisation</td>
</tr>
<tr>
<td>How is customs supervision ensured?</td>
<td>No specific requirements apart from Article 148(5) UCC, which says that movement is possible 'under the condition that movement does not increase the risk of fraud' and the operator needs to be an AEOC. If more than one MS is involved, Article 193 UCC-</td>
</tr>
<tr>
<td>AEO requirement</td>
<td>Yes, if more than one MS is involved</td>
</tr>
<tr>
<td>-----------------</td>
<td>--------------------------------------</td>
</tr>
<tr>
<td>90day-time-limit</td>
<td>End of temporary storage within 90 days (same 90-day-time-)</td>
</tr>
</tbody>
</table>
PART E
CUSTOMS DECLARATION

NEW ELEMENTS:

- Standard and simplified declarations may also be lodged by entry in the declarant's records.
- Customs declarations, other than oral declarations and declarations by any other act, must be lodged by electronic means.
- Limitation of the cases where a paper-based declaration could be used (see section 1).
- Change of the cases where a declaration by any other act could be lodged (see section 2).
- Change of the cases where an oral declaration could be lodged (see section 3).
- New rules on the lodgment of the customs declaration before the presentation of goods to customs (see section 5).
- New declaration for postal consignments with a reduced dataset (see section 6)

TRANSITIONAL MEASURES:

*Art 14 TDA,*

They apply until the dates of upgrade of national import systems and are with regard to:

- The possibility for MS to allow the use of means other than electronic means for the lodgment of customs declaration for release for free circulation (see section 1).
• Declaring goods whose intrinsic value does not exceed EUR22 by means of a declaration by any other act, *(see section 1).*
• Goods in postal consignments moved in accordance with the rules adopted under the acts of the UPU *(see section 1),*
• Lodgment of a customs declaration prior to the presentation of the goods *(see section 5).*

1. LODGMENT OF THE CUSTOMS DECLARATION

The general rule is that an electronic declaration is lodged instead of the Single Administrative Document.

During the transitional period, however, until the upgrading and deployment of relevant IT systems, MS may allow customs declaration for release for free circulation to be lodged by means other than electronic means. In this case the application of the data requirements under Annex B to UCC DA is to be suspended. Depending on the form of non-electronic means of exchange of information that are used there different data sets will apply during these transitional periods.

During the transitional period goods in postal consignments whose value is above the threshold for an exemption from duty relief but below the statistical threshold of EUR 1000 should be declared in accordance with the practices in place before 1 May 2016.

2. USE OF PAPER-BASED DECLARATIONS

Travellers may lodge a paper-based customs declaration in respect goods carried by them

In addition, during the transitional period the following forms of paper-based declarations could be used:

• Paper-based single administrative document;
• Single administrative document to be printed by a computerised declaration-processing system;
• use of paper-based CN 22 declaration/or CN 23 declaration for declaring goods moved in postal consignments.

3. DECLARATION BY ANY OTHER ACT.
Items of correspondence shall be deemed to be declared for release for free circulation by their entry into the customs territory of the Union irrespective of the declarant or type of intermediary (postal service or an express courier).

Under the same conditions postal operators moving goods under the rules of the UPU could lodge a declaration by any other act for goods that benefit from customs duty relief provided that taxes and other charges have been collected.

During the overall transitional period existing rules for declarations by any other act shall be used also for goods whose intrinsic value does not exceed EUR 22 provided that:

- the competent customs office accepts the date provided by the declarant for the purposes of customs clearance, and
- the goods are presented to customs.

4. ORAL DECLARATION

The general possibility to lodge oral declaration for goods whose value is below the statistical threshold has been waived. That possibility is kept for the following cases/goods:

- goods of a non-commercial nature;
- goods of a commercial nature contained in the travelers' personal baggage provided that they do not exceed either EUR 1000 in value or 1000 kg in net mass;
- products obtained by Union farmers on properties located in a third country and products of fishing, fish-farming and hunting, activities which benefit from duty relief under Article 35 to 38 of regulation (EC) No 1186/2009;
- seeds, fertilisers and products for the treatment of soil and crops imported by agricultural producers in third countries for use in properties adjoining those countries which benefit from duty relief under Article 39 and 40 of Regulation (EC) No 1186/2009.

5. MEANING OF "UNION BORDER CUSTOMS OFFICE"

For the purposes of the application of Article 170 (3) (c) UCC the
functions of a "Union border customs office" could be assigned to an inland border office.
6. Amendment

The declarant may request an amendment to certain elements in the customs declaration.

Amendment to the customs declaration takes place on the basis of a decision by the competent customs authorities. This is a customs decision taken upon the application of the declarant pursuant to Article 22 UCC.

Since amending the customs declaration may only take place upon a request by the declarant, there is currently no legal basis for *ex officio* amendments. However, in order to ensure the correct collection of customs duties that are due, the customs authorities may launch recovery actions without an amendment of the declaration.

In case where this request concerns the goods originally covered by the same customs declaration, it must be accepted unless:

- the competent customs authorities have informed the declarant that they intend to examine the goods;
- the customs authorities have established that the customs declaration is incorrect; or
- the customs authorities have released the goods.

The cases are exhaustive.

It is also possible, however, that the request for an amendment is made within three years after the acceptance of the customs declaration.

Pursuant to Article 173(3) UCC amendment to a customs declaration is possible upon a request by the declarant lodged within three years of the acceptance of the declaration in order to comply with obligations related to the placing of the goods under the customs procedure concerned. As a general principle, during these three years, the declarant may request an amendment only if an invalidation of the customs declaration has not been required.

**Repayment or remission (Article Title III, Chapter 2, Section 3 UCC)**

The amendment of the customs declaration could lead to a repayment or remission of customs duties. The amendment to the customs declaration and the repayment or remission of customs duties are distinct actions
based on individual legal bases. Consequently, any of them is not a pre-
condition for the other. Therefore, there is not a formal legal link
between Article 173 (3) UCC and the procedure provided under Article
121 UCC.

**Other legal rights**

The customs authorities should permit amendments to the customs
declaration when a change in the respective legal situation gives rise to
legal rights.

<table>
<thead>
<tr>
<th>Examples</th>
</tr>
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<tbody>
<tr>
<td>1. Binding tariff information is invalidated or changed and, as a result, goods are to be re-classified under a tariff subheading granting a lower tariff rate.</td>
</tr>
<tr>
<td>2. Pursuant to the change in binding origin information the origin of goods is established to be in a country whose originating products are subject to a more beneficial customs duty regime.</td>
</tr>
<tr>
<td>3. A certificate of origin has been annulled and the goods initially declared have to be reclassified and the duties paid adjusted.</td>
</tr>
</tbody>
</table>

**Potential limitations**

In principle, any data element in the customs declaration may be
amended, as long as the request for amendment concerns the goods
originally covered by the same customs declaration.

However, in practice there might be cases, where it would be necessary
to exclude the possibility of amendment. Such case may be for example, if the change concerns the declarant. In such case, it would be more practical to invalidate the original customs declaration and replace it by a new one indicating the actual declarant.
7. **Invalidation of the Customs Declaration**

The invalidation of the customs declaration is a legal act by the competent customs authorities triggered by a reasoned application of the declarant and based on a customs decision taken on the basis of Article 22 UCC.

Only in specific cases provided under the UCC legal framework customs declaration that has been accepted may be invalidated.

There are two types of cases where the customs declaration that has been accepted could be invalidated:

- where customs authorities are satisfied that the goods are to be placed immediately under another customs procedure, or

- where customs authorities are satisfied that due to special circumstances the placing of goods under this procedure is no longer justified.

In any of these cases, if the customs authorities have informed the declarant of their intention to examine the goods, the invalidation of the customs declaration shall take place after this examination.

The application for invalidation of the customs declaration based on Article 148 (1) to (3) UCC DA, shall be submitted within 90 days from the date of the acceptance of the customs declaration –.

In case of Article 148(4)(d) DA only customs declarations accepted during the period provided for in Article 172(2) DA can be subject to invalidation.

8. **Customs Declaration Lodged Before the Presentation of the Goods**

Customs declaration may be lodged and the data submitted could be processed before the presentation of the goods to customs. The customs declaration, however, can be accepted only when goods are presented to customs or are deemed to be presented.

Until the respective dates of deployment of the UCC Automated Export System and the upgrading of the National Import Systems the customs authorities may allow the use of means other than electronic data processing techniques for the lodging of notification of presentation.
One of the cases where customs declaration may be lodged is the case where it is lodged instead of ENS (Article 130 UCC). The particulars of ENS are required.

In case where the customs declaration has been lodged in advance and the declarant has requested an amendment to the particulars of a declaration the rules applicable to amendment and invalidation of ENS (Articles 129 (1) UCC) shall apply.

Where the particulars that were to serve the purpose of ENS must be invalidated this must be done in accordance with the rules applicable to ENS (Articles 129 (2) UCC).

Where the customs declaration is to be invalidated this must be done in accordance with Article 174 UCC.

9. CUSTOMS DECLARATION FOR GOODS IN POSTAL CONSIGNMENTS

A new declaration is introduced for release in free circulation of goods in postal consignment provided that the following requirements are met:

- their value does not exceed EUR 1000;
- no application for repayment or remission is made in relation to them;
- they are not subject to prohibitions and restrictions; and
- the postal operator that brings the goods into the customs territory of the Union acts as customs representative.

This declaration is a standard customs declaration with a reduced data set which contains the same data requirements as the data requirements for simplified declaration.

Its use is optional for postal operators.

During the transitional period applicable for presentation notification the customs declaration for release for free circulation for these goods will be considered to be lodged if they are presented to customs and provided that the consignment is accompanied by CN 22 or CN 23 customs declaration as required under the acts of the UPU.