



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
Customs
Customs Legislation

Brussels, 21 October 2024
TAXUD/A2/SPE

**Minutes of the 40th meeting of the Customs Expert Group
Section ‘Special Procedures other than Transit’ (CEG/SPE/40)**

Dates: 15 and 16 October 2024

Venue: Albert Borschette Conference Center (rooms 1D and 2A) - Brussels

1. Introduction and adoption of the agenda

DG TAXUD (TAXUD) welcomed the delegates and made the following announcements and clarifications to the agenda:

- two working documents discussed during the 39th meeting of the Customs Expert Group – Section Special Procedures other than Transit (CEG-SPE), namely item 3. ‘Goods under outward processing placed under another special procedure and released for free circulation’ and item 6. ‘Destruction as a processing operation and customs debt’ were not going to be discussed during the current meeting because they needed to be further discussed with the concerned services; they would be presented during the next CEG-SPE meeting when those internal discussions were finished;
- on the non-paper of the 39th CEG-SPE meeting: item 8. ‘Definitions of equivalent goods’, TAXUD commented that the item would be discussed if further examples of how the terms ‘commercial quality and ‘technical characteristics’ can be assessed would be provided;
- a written procedure to obtain information on the customs formalities requested by the EU Member States (EU MSs) for leisure aircrafts landing on their territories from a third country would be sent to the Delegates after this meeting;
- update on CBAM: TAXUD informed participants about the progress on the works to achieve an IT tool for importers (CBAM declarants) to declare CBAM relevant data on inward processing (IP) to the Commission (COM), including those who benefit from Article 170 of Regulation (EU) 2015/2446 (Union Customs Code Delegated Act, hereinafter UCC-DA). Those works would pave the way for an amendment to the UCC-DA, as it should be amended before the end of the transition period for CBAM legislation (1 January 2026) as discussed in previous CEG-SPE meetings.

One delegate asked whether it would be possible to discuss a topic that was already discussed in the Data Harmonisation and Integration (DIH) section of the CEG. The topic referred to the inclusion of a data element in the Annex A, referring to the place where processing was to be carried out, in outward processing authorisations. TAXUD answered affirmatively.

TAXUD asked if there were any comments on the agenda of the 40th meeting of the CEG-SPE. There were no comments, and the agenda was adopted.

2. Use of the CPD in the Union.

TAXUD showed a power point presentation on the use of the *Carnet de Passages en Douane* (CPD) in the Union based on the information provided by the delegates of the CEG-SPE in Q3 2024.

One delegate mentioned that the digitalisation of the CPD was supported even if they agreed with TAXUD that the project was not a priority for them; however, that project would be useful for the facilitation of the introduction of road vehicles from third countries and, in particular, in specific situations such as cross-border movements due to sports competitions.

Another delegate wanted to know whether the presentation would be available on CIRCABC and TAXUD confirmed that the document would be available soon after the meeting.

The item was closed, without prejudice to future discussions to follow up on it.

3. Updating the SPE Guidance on Article 260a UCC

TAXUD presented the working document, the goal of which was to update the table on the Guidance on Special procedures other than Transit (SPE Guidance) listing the Free Trade Agreements (FTAs) where the relief set out in Article 260a of Regulation (EU) 952/2013 (UCC) is included.

No comments were made by the delegates.

The amendment on the SPE Guidance was agreed as reflected in the working document.

4. Repair of aircrafts

TAXUD presented the working document, proposing an amendment to the SPE Guidance on the customs procedures applicable to aircrafts, spare parts and accessories when repairing aircrafts and commented that, even though the text referred to aircrafts, some of these provisions could be applicable to other means of transport (e.g. yachts).

Several delegates suggested the following amendments to the proposed text (see the amendments in red), which TAXUD took on board and agreed to incorporate to the SPE Guidance:

'Non-Union aircrafts and aircraft spare parts taken to the EU for repair of aircrafts:

In the case of aircrafts, ~~and their~~ spare parts and accessories *thereof* transported to the customs territory of the Union for repair operations, they can be declared for any the following customs procedures:

(...)

A) Temporary admission:

(...)

This customs procedure could be used for urgent repair of aircrafts *placed under temporary admission*. Lodging a standard customs declaration would not be ~~efficient enough~~ the only possible option for the economic operators involved.

(...)

B) Inward processing:

This customs procedure can be applied for any processing operation, including repair or maintenance, as well as for any upgrade of the aircraft. It can be considered by default as the procedure to be applied for repair or maintenance operations. The facilitation set out in Article 324(1)(c) UCC-IA could also be applicable if the relevant conditions are met.

Usual forms of handling as referred to in Article 220 UCC can also be carried out in this case.

C) End-use:

This procedure can only apply when the goods taken to the customs territory of the Union are eligible for that procedure according to the commodity code applicable to the specific goods. As the goods are released for free circulation, this procedure may be useful for repair or maintenance of aircrafts that have Union status, *as well as for any upgrade of the aircraft.*

D) Free zone/customs warehousing:

Even though those procedures could not be applied when the aircraft spare parts or accessories are used for repair or maintenance, it may be useful to use ~~it~~ those procedures to store ~~them~~ the aircrafts that are to be repaired or maintained until the operation takes place and use them for repair or maintenances of aircrafts to be done at a later stage.

Usual forms of handling as referred to in Article 220 UCC can also be carried out in this case.

E) Release for free circulation:

This customs procedure is always possible, and it may entail the payment of import duty or benefiting from any duty relief.

Aircrafts, spare parts or accessories thereof that have been previously exported benefit from total relief from import duty as returned goods according to Article 203 UCC.

According to Articles 138(1)(c) and 141(1) UCC-DA, those goods can be released for free circulation by means of an oral declaration or any other act if they benefit from relief from import duty as returned goods in accordance with Article 203 UCC, upon request from the declarant.

The EASA Form 1 can be used to benefit from relief for import duty for the aircraft parts and accessories that are eligible for that purpose when declared for release for free circulation.

Release for free circulation can also be useful for any upgrade of the aircraft.

Non-Union defective parts.

When non-Union defective parts are taken out of the non-Union aircraft subject to repair or maintenance, and without prejudice to other possible options to discharge the customs procedure (e.g. destruction), they have to be declared for a subsequent customs procedure.'

A delegate claimed that the document under discussion was meant only for aircrafts and explained that not all provisions were applicable to other means of transport. TAXUD answered that some parts of the proposed text could also be applicable to other means of transport, and it should be borne in mind, but TAXUD agreed that not all provisions were applicable to all other means of transport.

A delegate requested to check whether the drafting 'aircraft, aircraft parts and accessories' in the document was correct throughout the whole working document. TAXUD agreed to draft this consistently throughout the document. This delegate asked for confirmation that the wording 'they have to be declared for a subsequent customs procedure' did not necessarily mean the lodging of a customs declaration. TAXUD confirmed that the purpose of the sentence was to ensure customs supervision of the

dismantled parts, which could also be done by keeping appropriate records with those records showing the subsequent customs treatment or procedure.

Another delegate questioned the inclusion of the terms ‘repair and maintenance’ in the SPE Guidance. TAXUD explained that Article 204 of the UCC-DA also referred to ‘repair and maintenance’ and this was the reason to include it.

The CEG-SPE agreed to include the text, with the changes in red as referred to above, in the SPE Guidance. The item was closed.

5. Amendment to Annex A UCC-DA – data element 35 01 040 ... goods value

TAXUD presented the working document, proposing an amendment to the data element 35 01 040 ... in columns 8a to 8d of Annex A UCC-DA.

Several delegates proposed the following amendments to the proposed text, which TAXUD took on board (see the amendments in red):

In point 2) Addition of a footnote to columns 8a to 8d:

[x] In the cases where it is necessary to monitor the value of the goods during the time limit of the authorisation, this data element can also be used for the ~~decision~~ ~~authorisation~~ concerned.’

On table columns IPO (8a), OPO (8b), EUS (8c) and TEA (8d):

‘Enter the total intrinsic value of the goods intended to be placed under the special procedure in the currency of the authorisation issuing Member State.

When the intrinsic value of the goods cannot apply, ~~enter the one of the following values:~~

~~— statistical value;~~

~~— the total value of the goods intended to be placed under the special procedure in the currency of the authorisation issuing Member State, including the price that would have been paid for them if they were sold for export to the customs territory of the Union, and excluding transport and insurance costs, unless they would have been included in the price and not separately indicated on the invoice, and any other taxes and charges as ascertainable by the customs authorities from any relevant document(s);~~

~~for goods which are not sold to the Union for export,~~ enter the total price that would have been paid for the goods themselves if they were sold for export to the customs territory of the Union.'

One delegate suggested to merge the two proposed footnotes. TAXUD explained that they were split in two because one of them only applies to column 8c) and the other, applies to columns 8a to 8d.

Four delegates expressed a scrutiny reservation.

TAXUD proposed to upload the new working document with the amended text on CIRCABC. Delegates could send their comments as soon as possible and no later than 15 November. Once the document would be agreed by the four delegates with a scrutiny reservation, it would be sent to the services dealing with Data Integration and Harmonisation (DIH) to incorporate it in the next package of amendments to Annex A of the UCC-DA.

6. End-use for goods declared for IP (Article 73 UCC-DA)

TAXUD presented the working document, proposing to add a text to the SPE Guidance on the interpretation of Article 73 UCC-DA, namely on the application of the reduced import duty rate corresponding to goods declared for end-use, to goods actually declared for inward processing.

Several delegates proposed the following amendments to the proposed text, which TAXUD took on board (see the amendments in red) and agreed to incorporate them in the SPE Guidance:

Interpretation of Article 73 UCC-DA:

According to Article 73 UCC-DA, when calculating the customs debt on processed products resulting from IP based on the goods placed under IP pursuant to Article 86(3) UCC (upon request from the applicant of the IP authorisation), if the goods placed under IP would have benefited from the end-use procedure, then the reduced duty rate applicable to the end-use procedure must apply, provided that all the conditions for the goods placed under IP to benefit from end-use would have been met when they were declared for IP.

(...)

Therefore, the economic operator does not need a separate end-use authorisation, but must be able to show that the conditions for it to be granted should have been fulfilled. Similarly, the goods do not need to be actually declared for the end-use procedure. Even though the end-use duty rate applies, the guarantee for the IP authorisation can be used for that purpose. The processing operations must correspond to the prescribed end use, i.e. the processed products obtained from the goods placed under IP must correspond to the ones referred to in the end-use relevant provisions.

(...)

d. the calculation of the customs debt must consider the reduced duty rate applicable to TARIC code 7009 10 00 60 on 15 June 2024.'

One delegate suggested adding that the calculation of the customs debt applying the TARIC code 7009 10 00 60 should be done manually, as the IT system would not be able to process that when goods are declared for inward processing - the applicable TARIC code should be the end-use TARIC code. TAXUD replied that, even if this were to arise, it was not necessary to add a reference to IT issues as the SPE Guidance covers the legal aspects.

Another delegate flagged the situation when goods are declared for inward processing and, after some time, the processed products obtained therefrom are released for free circulation and the declarant would like to benefit from a quota that was exhausted between the first and the second customs declaration. In that case, the reduced duty rate corresponding to end-use would not apply. TAXUD commented that this situation should not be included in the SPE guidance, but should be discussed with the services dealing with tariff. In addition, in the text it was mentioned that 'This entails the fulfilment of all the conditions applicable to those goods' and that sentence would also cover the described quota situation. However, TAXUD agreed to send the working document to the services dealing with tariff to assess the possibility of adding a reference on quotas to the working document at a later stage.

A delegate wanted to know under which TARIC code the amount of import duty would be calculated for the purposes of establishing the guarantee, namely the one applicable at the date when the goods were declared for inward processing or when the processed products obtained therefrom were released for free circulation. TAXUD replied that the applicable duty rate is the one from the date when the goods were released for free circulation because Article 86(3) UCC does not refer to the duty rate applicable at the date when the goods were declared for inward processing.

Some delegates mentioned that the customs procedure applicable was 40.51 and not customs procedure 44.51, as the end-use procedure was a legal fiction, and it was not taking place.

A delegate suggested to send this document to the services dealing with Data Integration and Harmonisation (DIH) as the need for an extra customs procedure code should be analysed. TAXUD agreed that this could be useful.

Another delegate questioned what would happen if the end-use TARIC code (e.g. 7009 10 00 60, as referred to in the example of the working document) would disappear at a moment in time between the two customs declarations mentioned above. TAXUD explained that, as the operator firstly applies for the IP procedure (not for end-use), if the TARIC code for end-use did not exist when the operator wanted to apply for it, the TARIC code could not be used as that one did not exist anymore; as could happen in the event that the TARIC code did not exist because the advantage expired after some time. However, if the TARIC code was deleted, for example, for technical reasons and there was a new TARIC code, the advantages could still be used, applying this new code. TAXUD agreed to consult on this matter with the services dealing with tariff.

The CEG-SPE agreed to include the text, with the changes in red as referred to above, in the SPE Guidance. The item was closed.

7. User of means of transport – Article 212(3)(b) UCC-DA

TAXUD presented the working document, proposing an amendment to the SPE Guidance adding an example to clarify the term ‘user’ referring to the user of the means of transport as laid down in Article 212(3)(b) of the UCC-DA.

Several delegates mentioned that the example was difficult to understand. The delegates suggested to make the following clarifications: the role of natural person A in the example, where company C was established, to be more concise in the situations that Articles 214 -216 UCC cover, if the pilot was an employee of B, if the pilot physically controlled the plane, if the airplane was registered in a third country, the connection between A and C and who was the ‘user’ (A or company C).

One delegate claimed that the clarification of the definition of ‘user of means of transport’ should be resolved in the legislation and not in the SPE Guidance by adding the proposed example. TAXUD answered that there were already three examples in the

SPE Guidance clarifying the definition of ‘user of means of transport’ and therefore a fourth one could also be added.

A delegate mentioned that, according to the flowchart described on the SPE Guidance (page 52), the user was the person who had physical control of the means of transport. Therefore, in the example proposed, the pilot would be the user, and not person A as outlined in the working document. TAXUD agreed with this comment and spotted the fact that the flowchart did not clearly refer to the condition ‘acting on behalf of another person’, as set out in Article 212(2) UCC-DA, which would be key to determining that person A, or C, but not the pilot, would be the user in the example outlined in the working document.

TAXUD agreed that the example could not be included in the SPE Guidance at this stage and it would analyse a possible solution for the future, which would include the revision of the flowchart on page 52 of the SPE Guidance, as well as the inclusion of a definition of the term ‘user of the means of transport’, amending Article 212 UCC-DA, or adding a new example to the SPE Guidance.

8. Discharge of temporary admission when means of transport has been sold to another person

TAXUD presented the working document, proposing an amendment to the SPE Guidance on the transfer of possession or ownership of goods placed under temporary admission.

Several delegates proposed the following amendments to the proposed text that were taken into account (see the amendments in red):

‘Transfer of possession or ownership of goods placed under temporary admission:

As there is no ~~longer a~~ prohibition to sell, hire or lend the goods while they are placed under temporary admission, ~~(as it was the case of certain means of transport in former Article 717 CCIP)~~ in case of transfer of possession or ownership of goods placed under temporary admission, the Holder of the Temporary Admission authorisation remains responsible of the proper conduct of operations (see Article 211(3)(c) UCC) until the

customs procedure is discharged according to Article 215 UCC, unless a TORO authorisation has been granted to reflect a transfer of that responsibility.

~~*In the case of means of transport or spare parts, accessories, or equipment thereof, customs may decide to request a standard customs declaration in accordance with Article 163(3) UCC-DA.'*~~

Several delegates mentioned that the last paragraph should not be in that part of the SPE Guidance. TAXUD agreed that the last paragraph should be included in Article 211 UCC at a later stage.

Some delegates raised concerns over how an authorisation on Transfer of Rights and Obligations (TORO authorisation) could be issued, as TORO authorisations could only be issued when there was a previously issued authorisation for temporary admission, which would not be the case when the goods are orally declared or declared by any other act (i.e. by the sole act of crossing the frontier). Those delegates also raised concerns about what would happen if the conditions for temporary admission were not met when the transfer of ownership or possession took place. TAXUD explained that the objective of the proposed text was to make sure that the competent customs authorities and the economic operators concerned knew who the responsible person was when there was a transfer of ownership or possession. How to check if the conditions were met when the goods were declared was beyond the scope of the document, without prejudice to discussing that aspect at a later stage and with another working document. That person would be responsible regardless of whether the temporary admission conditions were met or not. If the conditions were not met, the holder of the authorisation would be responsible in front of the customs authorities even in cases of transfer of ownership or possession, unless a TORO authorisation states otherwise, as described in the working document. TAXUD also commented that there is always an authorisation according to Article 211 UCC, even when the goods are declared orally or by any other act.

Other delegates agreed with the point of view of TAXUD.

The amendment to the SPE Guidance was agreed.

9. INF: interpretation of Articles 176 and 181 and annex 71-05 of UCC-DA

TAXUD presented the working document, proposing an amendment to the SPE Guidance on the interpretation of Articles 176 and 181 and annex 71-05 of UCC-DA.

A delegate commented that Section B of Annex 71-05 UCC-DA was not activated in the INF system yet and the implementation of Section B was being discussed in the INF group. TAXUD commented that the aim of the CEG-SPE was providing expertise and interpretation from a legal point of view, even if the systems were not completely aligned with the EU customs legislation.

Another delegate mentioned that this issue was discussed in the past and the agreed conclusion was the same as the one expressed in the working document.

The amendment on the SPE Guidance was agreed as reflected in the working document.

10. Accounting segregation

TAXUD presented the working document, proposing an amendment to the SPE Guidance on the interpretation of the conditions for granting ‘accounting segregation’ in the case of authorisations for customs warehousing facilities as referred to in Article 177 UCC-DA. TAXUD stressed the fact that, according to the Case Law of the European Court of Justice, such authorisations are exceptions from the general rule and therefore the conditions to be met for them to be granted must be interpreted in a strict way.

A delegate mentioned that Article 211(4)(a) UCC referred only to the cost that the customs authorities would incur. TAXUD proposed to add a clarification on the cost for the competent customs authorities and explained that costs for both economic operators and customs authorities to identify the goods had the same relevance.

Another delegate suggested to add examples to clarify the cases where accounting segregation could be acceptable. TAXUD preferred not to add examples to avoid being misinterpreted but agreed that the CEG could work on examples and add them at a later stage.

A delegate asked to delete the expression ‘not easily possible’ when talking about physical separation and to refer only to ‘impossible’. TAXUD mentioned that the term ‘impossible’ could be understood in different ways. TAXUD added that there were cases where the physical separation ‘*stricto sensu*’ was possible (e.g. nuts can be separated piece by piece), but in practice it was not easy; therefore, accounting segregation would

be allowed. Several delegates agreed with the point of view of TAXUD and preferred not to delete that expression.

The CEG-SPE agreed with the amendment to the SPE Guidance with the added sentence ‘to exercise customs supervision’ in the reference to the costs incurred by the customs authorities according to Article 211(4)(a) UCC.

11. Equivalent goods in case of repair

TAXUD presented the working document, proposing an amendment to the SPE Guidance adding three examples to clarify when it was possible to use equivalent goods in case of repair.

A delegate suggested to add an explanation in examples 1 and 2 on what happened to the non-Union goods entering the territory and the duty applicable on them. TAXUD suggested to work on a detailed version of this document, as suggested by this delegate, at a later stage.

Another delegate asked about a solution for the cases where certain goods, not covered by the authorisation, were needed urgently. TAXUD replied that the solution in this case could be to amend the authorisation and include those goods.

A delegate expressed doubts on why Article 169(6)(b) UCC-DA was not applicable to example 1. TAXUD clarified that, in example 1, the engine was not being repaired but replaced.

Another delegate asked about what would happen in relation to non-Union goods to which the CBAM regulation was applicable. TAXUD explained that this aspect went beyond the scope of the working document and therefore it would be discussed at a later stage.

A delegate questioned what would happen when, while doing a processing operation, the engine could not be repaired. Another delegate complemented that the non-Union goods could be used to repair the engine at a later stage.

TAXUD explained that the example was different and out of the scope of the working document, and gave the possibility of adding a fourth example at a later stage if some suggestions were received.

A delegate wanted to clarify whether it would be necessary to describe the substance of the operation of replacement in advance, including specifying it in a contract, and requested time to reflect on the comments.

TAXUD explained that Article 169(6)(b) UCC-DA refers to when the goods are in a better condition. In the example provided, the explanation was that such ‘better condition’ was due to contractual reasons, but it could well be for other reasons. TAXUD also informed the delegate that it would wait for their confirmation by the end of the following week (25 October) on the proposed text.

The other delegates agreed with the amendment to the SPE Guidance, while the confirmation of the referred delegate was pending.

12. Proposal for amendment of Article 163(1)(f) UCC-DA

TAXUD presented the working document, proposing an amendment to Article 163(1)(f) UCC-DA.

Several delegates proposed the following amendments to the proposed text that TAXUD took on board (see the amendments in red):

‘(f) where processed products are to be released for free circulation after outward processing and the processing operation concerns goods ~~of a non-commercial nature, even when those processed products are sent or received by any person of the ones referred to in Article 5(4) of the Code;~~ contained in consignments sent by one person to another, where such consignments:

- i. are of an occasional nature;*
- ii. contain goods exclusively for the personal use of the consignee or his family, which do not by their nature or quantity reflect any commercial interest; and*
- iii. are sent to the consignee by the consignor free of payment of any kind;’*

A delegate explained that, in the legislation in force before the UCC, the third condition was not included. TAXUD mentioned that Article 260 UCC states that it was only possible to benefit from total relief when the consignments were free of charge and therefore this third condition entailed that the facilitation set out in Article 163 UCC-DA would benefit consignments where there is no financial risk, which would in most of the cases refer to parcels sent by natural persons for repair of goods under warranty. TAXUD also made clear that this had to be precisely the scope of this facilitation and that deleting this third condition would widen that scope to consignments with financial risk, which would not be acceptable.

Another delegate asked what would happen when a private individual sent goods to a third country for repair and there was no guarantee. TAXUD explained that this was a different case than the one under discussion and provided the possibility to discuss it at a later stage.

Several delegates requested to check the new proposed text before providing an opinion. TAXUD informed them that a written procedure would be launched to seek the opinions of the delegates on the new amended text.

13. Simplification to declare goods placed under CW, IP or transit

TAXUD presented the working document, proposing an amendment to the SPE Guidance on the discharge of the special procedure referring to different previous customs declarations.

A delegate wondered what the purpose of the document was, as the described possibility currently existed. TAXUD clarified that the practice throughout the 27 Member States (MS) was very different and, even if some MS would take the content of the working document for granted, it may not be the case for other MS.

The CEG-SPE agreed with the amendment to the SPE Guidance as set out in the working document.

AOB

14a. MS non-paper: IP EX/IM for goods partially obtained from equivalent goods

TAXUD presented the working document.

Some delegates wanted to know what the company and the products that the document referred to were, as well as the real objective of the operations. No answer could be provided to that question.

Two delegates mentioned that combining Union and non-Union goods under IP EX/IM procedures would not be possible from an IT perspective as the customs declaration system did not allow the operator to declare two customs procedure codes, namely code 11.00 (for export of Union goods) and code 31.51 (for re-export of non-Union goods). TAXUD clarified that the fact that the customs declaration system would not allow it should not be a reason to prohibit the operations from a legal point of view.

Two delegates confirmed that the practice of mixing Union and non-Union goods was possible, and they were applying it in their countries using customs procedure 31.51. They also mentioned that the possibility to improve the IT system regarding the declaration in that case had been discussed within the INF group in March 2024.

A delegate commented that controlling the goods when they were reimported in order to differentiate between Union and non-Union goods could be challenging. Another delegate reacted explaining that operators usually kept detailed record of those operations and therefore while the customs control was challenging, it was possible.

TAXUD concluded that there was not a common position but highlighted the need to find a harmonised solution for the economic operators.

TAXUD would explore the possibility to work on an amendment to Article 169 UCC-DA, or to add a reference in the SPE Guidance, to include explicitly the possibility referred to in the non-paper.

14b. MS non-paper: Rate of yield – former annex 69 CCIP

A delegate presented the working document on the rate of yield. The delegate added that, in the past, it was agreed that the former Annex 69 of the Community Customs Code Implementing Provisions (CCCIP) would be maintained in the current implementing or delegated act, but it was not the case; for that reason, they considered it useful to reflect the content of the former Annex in the SPE Guidance.

Another delegate proposed to amend Article 255 UCC on the rate of yield as a better solution than adding the content of the former Annex in the SPE Guidance.

Another delegate mentioned that the former Annex was difficult to apply, both for economic operators and customs authorities, and asked the delegate who proposed the working document to provide more information.

TAXUD highlighted that adding the content of the former Annex in the SPE Guidance, without an empowerment in the legislation, could be difficult to justify from a legal point of view and decided to close the item for the moment. TAXUD also highlighted the fact that there does not seem to be too much appetite among the delegates to include that Annex in the SPE Guidance. The discussion could be resumed at a later stage when the delegate sent more information.

14c. MS non-paper: Transitional EU residents declaring goods for temporary admission

A delegate presented the working document on transitional EU residents declaring goods for temporary admission and clarified that the purpose of presenting the working document was to agree on a harmonised position from a legal perspective, as some potential cases of abuse of the benefit of not paying customs duties in cases of temporary admission were found. Another delegate mentioned that the same cases of potential abuse happened in their country.

One delegate mentioned that it was difficult to implement the legislation as the term ‘reasonably required for the journey’ was too vague.

TAXUD proposed to launch a written procedure to seek the opinion of the Member States.

Closing of the meeting

TAXUD thanked the delegates for their presence and their useful contributions to the very productive meeting, where most of the proposals were accepted by the CEG-SPE.

List of participants on 15 and 16 October 2024

Representatives of competent Member State authorities Representatives of the European Commission

Member State delegations

AUSTRIA

Customs Administration

BELGIUM

SPF Finances – Customs

BULGARIA

Customs Administration

CROATIA

Customs Administration

CYPRUS

Customs Administration

ESTONIA

Customs Administration

DENMARK

Customs and Tax Administration

FINLAND

Customs Administration

FRANCE

Customs Administration

GERMANY

Customs Administration

GREECE

Customs Administration

HUNGARY

Customs Administration

IRELAND

Revenue Commissioners

ITALY

Customs Administration

LATVIA

Customs Department

LITHUANIA

Customs Department

LUXEMBOURG

Customs and Excise department

MALTA

Custom Administration

NETHERLANDS*

Customs Administration

Ministry of finance

POLAND

Ministry of Finance, Customs Department

PORTUGAL

Tax and Customs Authority

ROMANIA

Customs Administration

SLOVAKIA

Ministry of Finance

SLOVENIA

Ministry of Finance

SPAIN

Customs and Excise Department – Tax Agency

SWEDEN

Swedish Customs

European Commission

Directorate-General for Taxation and Customs Union

*The delegate representing The Netherlands attended the meeting only on 15 October 2024.