



EUROPEAN COMMISSION
 DIRECTORATE-GENERAL
 TAXATION AND CUSTOMS UNION
 Customs Policy, Legislation, Tariff
Customs Legislation

Brussels,
 TAXUD/SQ/SA/cc
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NOTE TO THE COMMISSION EXPERT GROUP REGISTRY

Subject: Terms of Reference of the Customs Expert Group

1. BACKGROUND

In the past, the Commission has cooperated with Member States on the implementation and improvement of the Union customs rules mostly in the Customs Code Committee, which was set up by the existing Community Customs Code.¹ In line with its rules of procedure, the Committee serves as the forum to discuss, finalise and issue an opinion on the draft UCC Implementing Acts and assists the Commission in a wide range of technical matters.

In addition to the Committee, an informal Customs Code Expert Group was set up by DG TAXUD end 2013 (number E0267 in the Register of Expert Groups). Its current mission is to provide advice and expertise to the Commission and its Services in relation to the customs legislation. Its tasks, according to the Register, are the following:

- *Assist the Commission in the preparation of legislation or in policy definition*
- *Coordination with Member States, exchange of views*
- *Assist/advise the Commission in the preparation of the Commission's draft of EU positions to be taken in committees, working groups or panels established by or under international agreements, without prejudice of the competences conferred to the Council under Article 16(1) TEU*
- *Monitor the development of national policies and the enforcement of EU legislation by national authorities*
- *Preparation of delegated acts*

The Customs Code Committee set up under the Union Customs Code² is only competent to discuss, finalise and issue an opinion on draft implementing Acts. Thus, the further development of the Union Customs acquis will be managed within a new Customs

¹ Article 247a of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code.

² Regulation (EU) 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code.

Expert Group with clear tasks and rules of procedure, which will ensure the continuity of the advisory tasks performed by the Customs Code Committee so far.

2. MISSION AND TASKS OF THE CEG

The Customs Expert Group (CEG) is hereby set up. The CEG is subject to the horizontal rules for Commission expert groups.

The mission of the CEG will be to provide advice and expertise to the Commission and its Services in relation to customs matters, in particular in relation to:

- a) the preparation of legislative proposals and policy initiatives in relation to customs matters;
- b) the preparation of delegated acts in relation to customs matters, supplementing the UCC and other legislative acts in these matters;
- c) the implementation of existing Union legislation, programmes and policies in relation to customs matters, including the production of guidance on the interpretation and application of Union legislation, exchange of experience and good practice, cooperation between Member States and the Commission and monitoring of the application of the legislation and of the evolution of the policy in these matters;
- d) the preparation of positions for the negotiation of the customs provisions of international agreements;
- e) the preparation of the Commission's draft positions to be adopted on behalf of the Union in a body (committee, working group or panel) set up by an international agreement, without prejudice of the competences conferred to the Council under Article 218(9) TFEU;
- f) the coordination on behalf of the Union of matters dealt with in the bodies set up, or under the auspices of, the WCO Conventions referred to under point 16 and Annexes A and B of document 8594/08 UD63 of 22.04.2008 of the Council CUWP ('EC Membership in the World Customs Organization – Ensuring Community Coordination');
- g) the examination of whether the economic conditions are fulfilled in connection with an application or an authorisation for a special procedure under Article 211(6) of the UCC and Article 259 of the UCC Implementing Regulation.³

The CEG will act at the request of DG TAXUD or at the request of a Member State's representative with the agreement of DG TAXUD.

The Commission will consult the group where an examination of the economic conditions has to take place at Union level in accordance with Article 211(6) of the UCC and Article 259 of the UCC Implementing Regulation.

³ Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (OJ L 29.12.2015 343/558).

3. COMPOSITION AND FUNCTIONING OF THE CEG

The Members of the CEG will be the Member States, which will appoint their competent authorities' representatives.

The CEG will be chaired by a representative of the Commission. DG TAXUD will provide secretarial services.

National authorities from Andorra, Norway, Switzerland and Turkey will be granted an observer status. They will appoint their representatives. The representatives of observers will be invited by the Chair to take part in certain discussions of the CEG. However, they will not have voting rights and will not participate in the formulation of recommendations or advice.

When specific expertise is deemed useful with respect to a specific topic on the agenda, the Commission's representatives may invite experts to take part in the work of the group or sub-group on an ad hoc basis.

The members of the CEG and its representatives as well as observers and invited experts are subject to the obligation of professional secrecy which, by virtue of the Treaties and the rules implementing them, applies to all members of the institutions and their staff, as well as to the Commission's rules on security regarding the protection of Union classified information, laid down in Commission Decisions (EU, Euratom) 2015/443⁴ and 2015/444.⁵ Should they fail to comply with those obligations, the Commission may take all appropriate measures.

DG TAXUD will make available all relevant documents of the CEG, such as the agendas, the minutes and the participants' submissions, in the Register of expert groups, except where it is deemed that disclosure of a document would undermine the protection of any public or private interest as defined in Article 4 of Regulation (EC) No 1049/2001⁶. In particular, DG TAXUD will ensure publication of the agenda and other relevant background documents in due time ahead of the meeting, followed by timely publication of the minutes.

4. CONCLUSIONS OF THE CEG

The deliberations of the CEG will aim at exchanging views and, as far as possible, will be concluded by reaching consensus.

Where the group is requested to advise the Commission on whether the economic conditions are fulfilled in connection with an application or an authorisation for a special procedure under Article 211(6) of the UCC and Article 259 of the UCC Implementing

⁴ Commission Decision (EU, Euratom) 2015/443 of 13 March 2015 on Security in the Commission (OJ L 72, 17.3.2015, p. 41).

⁵ Commission Decision (EU, Euratom) 2015/444 of 13 March 2015 on the security rules for protecting EU classified information (OJ L 72, 17.3.2015, p. 53).

⁶ These exceptions are intended to protect public security, military affairs, international relations, financial, monetary or economic policy, privacy and integrity of the individual, commercial interests, court proceedings and legal advice, inspections/investigations/audits and the institution's decision-making process.

Regulation, the group's conclusions will be decided by a vote, in the absence of consensus.

5. THE SECTIONS OF THE CEG

In order to gather the right expertise from Member States in the different topics of discussion, the CEG will have the following sections:

1. General Customs Legislation
2. Data Integration and Harmonisation – EU Customs Data Model
3. Authorised Economic Operator
4. Customs Control and Risk Management
5. Tariff and Statistical Nomenclature
6. Tariff Measures
7. Duty Relief
8. Origin
9. Customs Valuation
10. Customs Debt and Guarantees
11. Import and Export Formalities
12. Customs Status and Transit
13. TIR Convention and other UNECE Customs Conventions
14. Special Procedures other than Transit
15. Enforcement of Intellectual Property Rights
16. International Customs Matters

The scope of each section is further defined in the Annex to these Terms of Reference.

The General Customs Legislation section must preserve the overall structure and coherence of the customs legislation, with the adequate support of the Commission.

6. MEETING EXPENSES

The participants in the activities of the group shall not be remunerated for the services they render.

The travel expenses incurred by participants in the activities of the group shall be reimbursed by the Commission in accordance with the provisions in force within the Commission and within the limits of the available appropriations allocated under the annual procedure.

7. RULES OF PROCEDURE

The CEG will adopt rules of procedures by simple majority of its members on a proposal by and in agreement with DG TAXUD. For this purpose, DG TAXUD will make use of the standard rules of procedure for expert groups.

(e-signed)

Stephen Quest
Director General
DG TAXUD

Cc: Kermode (Dir A); Kastrissianakis (Dir. B); Heads of Unit Dir. A and B; Carrusca (R) and Hernandez Guerrero (A2)

Annex to the Terms of Reference of the Customs Expert Group – Scope of action of the sections

CEG Section	Subsection(s)	<p align="center">Tasks: assist the COM in preparing</p> <p align="center">(a) legislative proposals; (b) delegated acts; (c) implementation; (d) & (e) positions for international negotiations; (f) WCO coordination and (g) examination of economic conditions</p> <p align="center">in relation to the following legislation:</p>
<u>General Customs Legislation</u> GEN (A2-A3)		<p>(a), (b) & (c) UCC overall coordination and particularly Titles I and IX, Chapters 1 (IT transition and follow-up of the UCC WP), 3 and 4</p> <p>(d), (e) & (f) informed/consulted in order to ensure consistency with the UCC</p>
<u>Data integration & harmonisation – EU customs data model</u> DIH (A3)		<p>(a), (b) & (c) UCC Title I, Chapter 2, section 1 and Title IX, Chapters 1 and 2</p> <p>(d), (e) & (f) WCO Data Model</p>
<u>Authorised Economic Operator</u> AEO (B2)		<p>(b) & (c) UCC Title I, Chapter 2, section 4</p> <p>(a), (d), (e) & (f) AEO related matters</p>
<u>Customs Controls and Risk Management</u> CRM (B2-A3)		<p>(b) & (c) UCC Title I, Chapter 2, section 7 and Article 49 UCC</p> <p>(a), (d), (e) & (f) Matters related to customs controls and risk management including exchange of information</p>

CEG Section	Subsection(s)	<p align="center">Tasks: assist the COM in preparing</p> <p align="center">(a) legislative proposals; (b) delegated acts; (c) implementation; (d) & (e) positions for international negotiations; (f) WCO coordination and (g) examination of economic conditions</p> <p align="center">in relation to the following legislation:</p>
<u>Tariff and Statistical Nomenclature NOM (A4)</u>	CN	(a), (b) & (c) UCC Title II, Chapter 1
	TARIC	(a), (b) & (c) UCC Title I, Chapter 2
	HoT	(a), (b) & (c) Council Regulation (EEC) No 2658/87;
	HS/WCO	(a), (b) & (c) UCC Title II, Chapter 1
	MEC/MIS C/TEX	(f) HS Convention (HS/WCO)
<u>Tariff Measures TAM (A4)</u>	AGRI/CH EM	(a), (b) & (c) UCC Title I, Chapter 2
	BTI	
		(a), (b) & (c) UCC Title II, Chapter 1 (a), (b) & (c) Non-exhaustive list of acts: <ul style="list-style-type: none"> – Council Regulation (EU No 1388/2013 opening and providing for the management of autonomous tariff quotas – Council Regulation temporarily suspending the autonomous Common Customs Tariff duties on a number of products intended for the construction, maintenance and repair of aircraft (3050/95) and on certain agricultural, and industrial products (1387/2013) – Council Regulation (EC) No 32/2000 for the administration of tariff quotas bound in GATT and of

CEG Section	Subsection(s)	<p style="text-align: center;">Tasks: assist the COM in preparing</p> <p style="text-align: center;">(a) legislative proposals; (b) delegated acts; (c) implementation; (d) & (e) positions for international negotiations; (f) WCO coordination and (g) examination of economic conditions</p> <p style="text-align: center;">in relation to the following legislation:</p>
		<p>other certain Community tariff quotas;</p> <ul style="list-style-type: none"> – Council Regulation (EC) No 747/2001 for the management of tariff quotas and of reference quantities for products eligible for preferences by virtue of agreements with certain Mediterranean countries
<u>Duty Relief</u> REL (A4)		<p>(a), (b) & (c) Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty (codified version)</p>
<u>Origin</u> ORI (B.001-B3-B4)		<p>(a), (b) & (c) UCC Title I, Chapter 2, Section 3</p> <p>(a), (b) & (c) UCC Title II, Chapter 2</p> <p>(c), (d) & (e) Preferential arrangements</p> <p>(c), (d) & (e) Provisions on Customs Status of Goods in Customs Union Agreements</p> <p>(e) Coordination for WTO Committee on Rules of Origin (WTO Agreement on Rules of Origin)</p> <p>(f) Coordination for WCO Technical Committee on Rules of Origin (WTO Agreement on Rules of Origin)</p>
<u>Customs Valuation</u> VAL (B4)		<p>(a), (b) & (c) UCC Title I, Chapter 2, Section 3</p> <p>(a), (b) & (c) UCC Title II, Chapter 3</p> <p>(e) Coordination for WTO Committee on Customs Valuation (WTO Agreement on Implementation of Article VII GATT)</p> <p>(f) Coordination for WCO Technical Committee on Customs Valuation (WTO Agreement on Implementation of Art VII GATT)</p>
<u>Customs Debt</u>		<p>(a), (b) & (c) UCC Title III</p>

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<u>and Guarantees</u> EB (A1)		
<u>Import and Export Formalities (including Simplifications)</u> FOR (A2)		(a), (b) & (c) UCC Titles IV, V (except Chapter 1) and VI and VIII
<u>Customs Status and Transit</u> TRA (A2)		(a), (b) & (c) UCC Title V, Chapter 1 (a), (b) & (c) UCC Title VII, Chapter 2
<u>TIR Convention and other UNECE Customs Conventions</u> TIR (A2)		(d), (e) & (f) TIR Convention and other UNECE Customs Conventions
<u>Special Procedures (other than transit)</u>		(a), (b) & (c) UCC Title VII (except Chapter 2) (g) Art 211 UCC and Art 259 UCC Implementing Regulation 2015/2447

CEG Section	Subsection(s)	<p align="center">Tasks: assist the COM in preparing</p> <p align="center">(a) legislative proposals; (b) delegated acts; (c) implementation; (d) & (e) positions for international negotiations; (f) WCO coordination and (g) examination of economic conditions</p> <p align="center">in relation to the following legislation:</p>
SPE (A2)		(f) WCO Technical Committee - Istanbul Convention, ATA Convention, Container Convention
<u>IPR enforcement</u> IPR (B1)		(a), (b) & (c) Regulation (EU) No 608/2013 of the European Parliament and of the Council of 12 June 2013 concerning customs enforcement of intellectual property rights and repealing Council Regulation (EC) No 1383/2003
<u>International Customs Matters</u> INT (B1-B2-B3-B4)		<p><i>Where not ensured by other sections and without prejudice to the role of TPC/Council :</i></p> <p>(a) Union customs legislation in the area of common commercial policy</p> <p>(c), (d), (e) & (f):</p> <ul style="list-style-type: none"> – Agreements on Customs Cooperation, Security and/or Trade Facilitation – WTO Trade Facilitation Agreement – WCO and WCO Agreements/Conventions – Customs Trade Facilitation Chapters of Free Trade Agreements