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DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
Customs
Customs Legislation

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**NOTE FOR THE ATTENTION OF DELEGATES TO THE CUSTOMS EXPERT GROUP –
SECTION CUSTOMS STATUS AND TRANSIT**

**Subject: Summary record of the 14th Customs Expert Group – Section
Customs Status and Transit, held on 26 September 2019**

Please find herewith the summary record of the 14th Customs Expert Group – Section
Customs Status and Transit, which was held on 26 September 2019.

Susanne AIGNER
Head of Unit

c.c.: Mr. Quest, Director General DG TAXUD
Ms. Dzhumalievva, Ms Enjolras, Assistants to the Director General DG TAXUD
Mr. Kermode, Director TAXUD/A
Heads of Unit TAXUD/A, B
Delegates and other participants
Customs Attachés of the Member States
Expert Group Registry

1 Adoption of the agenda

The agenda was adopted as proposed with 1 additional item as listed under AOB:

- Amendment of Articles 128 to 128d DA (COM)

2 Co-ordination of Union position for the CTC Working Group

There were no points for coordination prior to the EU-CTC Working Group meeting.

3 Acceptance of proposed DA/IA amendments related to transit and the customs status of goods pursuing the Action Plan on Military Mobility

Supporting documents: [5859470 Customs aspects of enhancing military mobility - identification of possible legal amendments_rev20190912_final.pdf](#)

COM presented the proposed amendments to the DA and IA in relation with transit and status as documented in Working Document, ARES(2019)5859470. The related amendments were the following:

- in the Delegated Act:
 - the new paragraphs (46), (47) and (48) in Articles;
 - the amended Article 127;
 - the new paragraph (5) in Article 139;
 - the new paragraph (7) in Article 141; and
 - the new Annex B-06.
- in the Implementing Act:
 - the amended Article 207;
 - the amended Articles 286 to 287; and
 - the new Articles 320a to 320c

A MS confirmed its support, although indicated that a title and legal reference were missing for Article 139 DA. COM confirmed this will be added before starting the Interservice Consultation (ISC).

Another MS confirmed its support, with the reservation to correct the French translation of the term 'Rank and unit-address' into 'Grade et adresse de l'unité' et in Annex B-06. It furthermore indicated, without blocking the acceptance of the proposed amendments, that in Article 320b IA, the term "EU forms 302" should be used instead of "forms 302". COM confirmed the translation issue will be tackled by the Legal Services before starting the ISC. COM accepted the proposed correction in Article 302b IA.

Another MS confirmed it is willing to use the paper-based EU Form 302, but it cannot accept the use of the electronic format and system that will be developed under the auspices of the EDA.

COM took note of the opinion of another MS that a transit declaration by any other act is not the right procedure when the legislation details furthermore the procedural

rules. At this moment, COM assessed that this is a possible solution to enable the use of the EU form 302 as a transit declaration. Nevertheless, the use of the instrument of a legal fiction will be double checked as regards any reference to the description of the procedure.

COM concluded that the proposed DA/IA amendments related to transit and the customs status of goods pursuing the Action Plan on Military Mobility as documented above are accepted by the group.

Next steps:

- If needed, MS may express additional reservations to the proposed amendments during CEG – Formalities section, planned on 6 October. After this final discussion, COM should start the formal adoption procedure.

4 Customs status of goods

4.1 Transit Manual - amendment of Part II Status of goods

Supporting documents: [TAXUD-A2-TRA-07-2019 Rev.1 TM Part II Status of goods.docx](#) and [TAXUD TRA 07 2019 APO Consolidated.docx](#)

COM thanked the MSs for their review contribution. The review comments were consolidated in the [TAXUD TRA 07 2019 APO Consolidated.docx](#) and six items were selected for further discussion as documented in [TAXUD-A2-TRA-07-2019 Rev.1](#).

Following the discussions, COM concluded:

1. No specific reference will be made to the Rhine Manifest. COM may envisage amending the UCC at a later stage.
2. Despite its name, the ETD is a Union transit declaration and not a transport document. Therefore, it is a proof of Union status as defined in Article 199(1)(a) IA. It cannot be used as a proof of Union status as defined in Article 199(1)(d) IA.
3. Other issues remain open for future discussion.

Next steps:

- MS may send their comments on the discussed items until 7 October to ann.leroy@ec.europa.eu.
- A new version of the working document TAXUD/TRA/07/2019 **Rev.2** will be published by the end of October.
- MS may send their review comments on the new version until the end of November.

- TAXUD/TRA/07/2019 **Rev. 3** will be issued end of December/early January. This working document will be presented during the next **EU-CTC Working Group** meeting, planned to take place 28 January 2020.

4.2 Observations with regard to the use of electronic authenticated T2L/T2LF documents

COM recommended MS should review their procedure to monitor the use of electronic authenticated proofs in order to ensure that such proofs could not be re-used and misused after a first presentation.

4.3 Procedural rules for the provision and verification of the proof of the customs status of Union goods

Supporting documents: [TAXUD-A2-TRA-13-2019 Procedural Rules Proof of Union Status.pdf](#)

COM presented the working document TAXUD/A2/TRA/13/2019 with the purpose to receive support for the way forward to deal with the procedural rules for the provision and verification of the proof of the customs status of Union goods. COM argued that a proof is neither a customs declaration nor a customs decision upon application. Therefore, COM proposed to make better use of its implementing powers conferred in Article 157 UCC to provide more legal certainty about how to issue and use proofs.

The majority of the MS underlined the difficulty of the subject and requested more time to clarify and agree on the details. Further discussion would for example be required on which type of proofs and what data could be amended and until when. However, they agreed that Article 157 UCC was sufficient as a legal basis to define how to issue and use proofs, including the amendment.

The chair concluded the discussion by acknowledging the complexity of the subject. He took note that Article 157 UCC would be sufficient to continue defining the procedural rules for proofs and suggested that a separate meeting will be organised for an in-depth debate on the substance. He also underlined that common transit countries should not be forgotten in the process.

TAXUD/B1 informed that those who are interested could join and follow the [PoUS System Project group](#) on PICS.

Next step

- COM will organise a meeting with more time dedicated to the proof of Union status to allow for an in-depth analysis on future requirements.

5 Validity of comprehensive guarantee certificates and guarantee waiver certificates

Supporting document: Working document [TAXUD/A2/TRA/006/2019 Rev. 2](#)

The Chair proposed to have the discussion in the 177th EU-CTC Working Group meeting taking place later on the same day and delegates agreed

6 AOB

6.1 Member States experience in application of yellow label for postal consignments with non-Union goods

Supporting document: [Post MS.pptx](#)

A MS presented the issues it observed with regard to postal consignments as follow-up of its presentation during the 22nd meeting of National Transit Coordinators on 8 July 2019.

The Chair proposed to continue the discussion in the 177th EU-CTC Working Group meeting taking place later on the same day.

6.2 Amendment of Commission Implementing Regulation 2015/2447 (COM)

The chair informed the group that the latest amendments to the IA have been published: [OJ L 234, 11.9.2019, p. 1–13](#). Some of these amendments do concern the transit procedure, such as the Articles 214(3), 302 and 311.

6.3 Amendment of Articles 128 to 128d DA (COM)

Supporting document: [TAXUD-A2-TRA-09-2019 Rev.1 Corrections 128 to128d DA.docx](#)

COM referred to latest meeting, dated 26 June 2019, during which the delegates were informed to be prepared to formally accept the proposed corrections to the Articles 128 to 128d DA. No reservations were received. However, COM added an additional correction to Part II, Chapter II of Annex 72-04 IA to incorporate a reference to ‘authorised issuer’.

The chair concluded that the proposed amendments as documented in the working document TAXUD/A2/TRA/09/2019 Rev.1 are deemed to have been accepted by the group. MS may however express further reservations until 7 October.

Next steps:

- If needed, MS may communicate their reservations to the proposed amendments to ann.leroy@ec.europa.eu until 7 October the latest.
- The proposed amendments will be added to the respective DA and IA amendment packages for discussion during the CEG-general section. The DA amendments are expected to be adopted in Q1 2020. The IA amendments are expected to be adopted in Q2 2020.

List of Participants – Liste des participants - Teilnehmerliste

Delegations of the Member States; les représentants des Etats membres; Vertreter der Mitgliedstaaten

BELGIE/BELGIQUE

SPF Finances (Douanes et accises)

BULGARIA

National Customs Agency

CROATIA

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CZECH REPUBLIC

General Directorate of Customs

DENMARK

Danish Customs and Tax Administration

GERMANY

Bundesministerium der Finanzen

ESTONIA

-

ELLAS

Independent Authority For Public Revenue

ESPAGNE

Customs Department

FRANCE

Ministère du budget - DGDDI

IRELAND

Revenue Commissioner

ITALIA

Agenzia delle Dogane

CYPRUS

Department of Customs & Excise of the Republic of Cyprus

LATVIA

State Revenue Service – National Customs Board

LITHUANIA

Customs Department

LUXEMBOURG

Ministère des Douanes et Accises

HUNGARY

Hungarian Tax and Customs Administration

MALTA

-

NEDERLAND

Ministerie v. financiën

Customs Administration

ÖSTERREICH

Ministry of Finance

POLAND

-

PORTUGAL

Ministry of Finance- Agencia Tributaria e Aduaneira

ROMANIA

-

SLOVENIA

-

SLOVAK REPUBLIC

-

SUOMI / FINLAND

Finnish Customs

SWEDEN

Swedish Customs

UNITED KINGDOM

-

European Commission:

TAXUD/A2: Mr M. RATHJE (Chair), Ms A. DUBIELAK, Ms A. LEROY, Mr E. CIAPPARA