

Union Customs Code. Recast

2012/0027(COD) - 26/02/2013 - Committee report tabled for plenary, 1st reading/single reading

The Committee on the Internal Market and Consumer Protection adopted the report by Constance LE GRIP (EPP, FR) on the proposal for a regulation of the European Parliament and of the Council laying down the Union Customs Code (recast). The committee recommends that Parliament adopt its position in first reading following the ordinary legislative procedure, and amend the Commission proposal. The main amendments are as follows:

Authorised economic operator (AEO): the report states clearly that the status of an authorised economic operator shall entitle the holder to “facilitations” relating to security and safety, including fewer controls at the point of import or export and may also be taken into account for post-clearance controls. Several provisions of the EU Guidelines on authorised economic operators have been incorporated in the text as well as provisions of the Modernised Customs Code Implementing Provisions). The committee considers that these provisions should be part of the directive itself rather than implementing acts.

Centralised clearance: the report states that the **customs office at which the customs declaration is lodged** or made available shall carry out the formalities for the verification of the declaration, the recovery of the amount of import or export duty corresponding to any customs debt and for granting release of the goods taking into account information received from that office. The **customs office at which the goods are presented** shall, without prejudice to its own controls for security and safety purposes, carry out any examination justifiably requested by the customs office at which the customs declaration has been lodged and shall allow release of the goods, taking into account information received from that office.

Consultation of stakeholders: the committee states that because some or all provisions of a draft delegated act could fundamentally change the way in which the basic rules set out in the Regulation were applied prior to its entry into force, the Commission shall ensure that proper pre-adoption consultation with the Council, the European Parliament and the business community takes place in good time and that their views are taken into account before a delegated act is adopted so as to avoid potentially negative effects on the Union's competitiveness.

Members add that further modernisation of the Union's customs legislation should take due account of the views of economic operators in order to ensure effective administrative simplification.

Use of electronic systems by all Member States: the report notes that the Commission proposed derogations for one or several Member States from the mandatory use of electronic data interchange between customs administration and economic operators introduced in the Modernised Customs Code. Members consider that such a policy would lead to a two-speed approach to Customs processes across the EU with a risk of widening the gap between those Member States that choose to invest and those that do not. They feel it essential that the **Code be applied uniformly in all 27 Member States**. The amended text therefore specifies that the Commission may adopt, **in exceptional cases and for a limited period of time**, decisions allowing one or several Member States to use, by way of derogation, means of exchange and storage of data other than electronic data-processing techniques. Such derogations shall not affect the developing, maintenance and employment of the electronic systems for the exchange of data

Testing further simplification using electronic data-processing techniques: tests of simplifications should be available to all Member States that wish to participate. Once the time limit of the test has expired, the Commission shall **undertake an evaluation** in order to determine its benefits. The text sets out the non-essential elements of the Regulation concerning simplification tests.

Rules on origin: the committee considers that the criteria governing the application of rules of origin are essential elements and should be made explicit in the directive itself. The proposal incorporates several provisions of the Modernised Customs Code Implementing Provisions and the Union Customs Code.

It also considers it essential for consumer protection and for EU industry for the Commission to be able to **adopt measures on traceability of the origin of products transiting EU customs from third countries**, as a means of preventing and combating counterfeiting.

Rules on preferential origin of goods: the text states that the rules defining the preferential origin of goods shall be based on the criterion of "whole obtention" or sufficient processing operation.

Declaration for temporary storage: the text states that non-Union goods presented to customs shall be covered by a declaration for temporary storage which shall **include a reference to any entry summary declaration** lodged for the goods presented to customs, except where they have already been in temporary storage or have been placed under a customs procedure and have not left the customs territory of the Union. The text also sets out the forms which the declaration for temporary storage may take including a reference to any entry summary declaration lodged for the goods concerned, supplemented by the particulars of a declaration for temporary storage

Lodging and the responsible person: a new clause states that the entry summary declaration shall be lodged using electronic data processing techniques and shall be governed by means of the **multiple filing system as recommended by the World Customs Organisation (WCO) Safe Framework of Standards**. That system shall be based on the principle that information needs to be collected from the person who has it available and who holds the appropriate right to submit it.

Pre-arrival notification: the Commission's proposal stipulates that goods can be released or otherwise selected for control only after their arrival in the territory of the Union. The committee feels that this would cause considerable delays at the point of entry into the EU. The amended text states that **customs declarations which comply with the relevant conditions shall be accepted by the customs authorities immediately**, provided that the goods to which they refer have been presented to customs or, to the satisfaction of the customs authorities, are notified in advance and subsequently made available for customs controls. Where the declaration takes the form of an entry in the declarant's records and access to those data by the customs authorities, the declaration shall be deemed to have been accepted at the moment at which the goods are entered in the records. The customs authorities may, without prejudice to the declarant's legal obligations or to the application of security and safety controls, waive the obligation for the goods to be presented or to be made available for customs control.