Union Customs Code: goods that have temporarily left the customs territory by sea or air

2016/0229(COD) - 19/07/2016 - Legislative proposal

PURPOSE: to amend Regulation (EU) No 952/2013 laying down the Union Customs Code, as regards goods that have temporarily left the customs territory of the Union by sea or air in order to ensure effective customs supervision.

PROPOSED ACT: Regulation of the Council and the European Parliament.

ROLE OF THE EUROPEAN PARLIAMENT: the European Parliament decides in accordance with the ordinary legislative procedure and on an equal footing with the Council.

BACKGROUND: with a view to facilitating trade flows, Article 136 of Regulation (EU) No 952/2013 excludes the application of certain provisions of that Regulation to goods that have temporarily left the customs territory of the Union while moving between two Union ports or airports without stopping outside the Union.

Those provisions are the rules governing the obligation to lodge the entry summary declaration, the rules governing the obligation to notify the arrival of a sea-going vessel or an aircraft, the rules governing the obligation to convey the goods to certain places and to present them to the customs authorities at the point in which they are unloaded or transhipped, and the rules governing temporary storage.

As a result, there is no legal basis for requiring the presentation of the goods that are unloaded or transhipped at the point where the goods re-enter the customs territory of the Union after having temporarily left it. Without presentation, it may be more difficult for customs authorities to ensure the supervision of those goods, and there is a risk both, that import duty and other charges are not correctly levied, and that non-fiscal measures such as veterinary and phytosanitary controls are not properly applied.

CONTENT: the proposal aims to modify Article 136 UCC in order to **ensure the effective application of other UCC provisions, notably those on customs supervision**.

Under the proposal, the only provisions not applying when non-Union goods re-enter the Union customs territory after having temporarily left it by direct sea or air route, should be:

- the rules governing the obligation to lodge the entry summary declaration (Articles 127 to 130 UCC) and (2) The rules governing the obligation to notify the arrival of a sea-going vessel or aircraft to the customs office of first entry to the Union customs territory (Article 133 UCC).
- by contrast, the provisions governing the obligation to convey the goods to a certain place, to present them to customs upon unloading or transhipment, to wait for authorisation before unloading or transhipping, and the provisions on temporary storage should apply in these situations, thereby allowing appropriate customs supervision.

The situation should be similar for Union goods whose status needs to be proven pursuant to Article 153 (2) UCC, to the extent that the customs authorities must be able to check the proof of their Union status.

Lastly, the rules governing the obligation to present the goods to customs upon unloading or transhipment and the obligation to wait for authorisation before unloading or transhipping the goods should not apply to Union goods that have retained their status by virtue of the Regulation having regard to the fact that, even if the goods have temporarily left the Union customs territory, their status has not been altered and does not need to be proven.

This amendment should enter into force as soon as possible so as to contribute to effective customs supervision.