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

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The Committee on the Internal Market and Consumer Protection adopted the report by Maria GRAPINI (S&D, RO) on the proposal for a regulation of the European Parliament and of the Council amending 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.

The committee recommended that Parliament adopt its position in first reading, taking over the Commission proposal.

To recall, Article 136 of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (UCC) 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: (i) the obligation to lodge the entry summary declaration, (ii) the obligation to notify the arrival of a sea-going vessel or an aircraft, (iii) 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 (iv) temporary storage.

As a result, there is no clear 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. In absence of a clear legal basis to require presentation of these goods to the customs authorities, it is more difficult for customs authorities to ensure the supervision of those goods.

The current proposal to amend Article 136 is aimed at closing this gap and thereby ensuring equal treatment of goods and providing again the legal basis that was already established through the old customs code.