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

2016/0229(COD) - 14/12/2016 - Final act

PURPOSE: to amend 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.

LEGISLATIVE ACT: Regulation (EU) 2016/2339 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.

CONTENT: this Regulation amends the Union Customs Code in order to **improve customs supervision for goods that have temporarily left the EU's customs territory** while moving between two Union ports or airports, without stopping outside the EU's customs territory.

The Regulation seeks to ensure the correct application of Regulation (EU) No 952/2013. It amends Article 136 UCC in order to ensure the effective application of other UCC provisions, notably those on customs supervision by establishing a distinction between the situation of non-Union and Union goods.

Under the Regulation, 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);
- 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.

ENTRY INTO FORCE: 24.12.2016.