

Union Customs Code: prolonging the transitional use of means other than the electronic data-processing techniques

2018/0040(COD) - 25/04/2019 - Final act

PURPOSE: to prolong the transitional use of means other than the electronic data-processing techniques provided for in the Union Customs Code.

LEGISLATIVE ACT: Regulation (EU) 2019/632 of the European Parliament and of the Council amending Regulation (EU) No 952/2013 to prolong the transitional use of means other than the electronic data-processing techniques provided for in the Union Customs Code.

CONTENT: [Regulation \(EU\) No 952/2013](#) of the European Parliament and of the Council establishing the Union Customs Code provides that all exchanges of information between customs authorities and between economic operators and customs authorities, and the storage of such information, are to be made using electronic data-processing techniques.

This Regulation amends Article 278 of the Code so that the transitional arrangements for the exchange and storage of customs information (i.e. existing electronic and paper-based systems) can continue to be used after 2020 for the customs procedures covered by the electronic systems that will not be operational by 2020.

Transitional measures

Under the amending Regulation, the period laid down in the Code during which means for the exchange and storage of information, other than the electronic data-processing techniques may be used on a transitional basis, should be extended:

- **until 31 December 2022** for national electronic systems for the notification of the arrival, presentation, declaration, temporary storage and customs declaration of goods introduced into the customs territory of the Union (including special procedures other than outward processing) to be upgraded or constructed to take into account certain requirements of the Code, such as the harmonisation of data requirements to be entered in these systems;
- **until 31 December 2025** for (a) the three existing trans-European systems (the system dealing with Entry Summary Declarations, the system dealing with external and internal transit, and the system dealing with goods taken out of the customs territory of the Union) as well as the National Export System (including the export component of the national Special Procedures System); (b) the three new trans-European electronic systems (the systems concerning guarantees for potential or existing customs debts, the customs status of goods, and centralised clearance).

With regard to the other systems to be set up for the purposes of implementing the Code, the **general end date of 31 December 2020** for the use of means for the exchange and storage of information other than the electronic data-processing techniques should continue to apply.

Reporting obligations

By 31 December 2019 and every year thereafter until the date on which the electronic systems become fully operational, the Commission shall submit an annual report to the European Parliament and to the Council on progress in developing those electronic systems. If the assessment shows that the progress is not satisfactory, the report shall also describe the mitigating actions to be taken to ensure the deployment of the electronic systems before the end of the applicable transitional period.

In a joint statement, the European Parliament and the Council welcomed the European Court of Auditors' Special Report No 26/2018 and other recent relevant reports in the area of customs, which have given the co-legislators a better overview of the causes for the delays in the implementation of the IT systems necessary for improving customs operations in the EU.

The European Parliament and the Council considered that any future audit by the European Court of Auditors assessing the reports prepared by the Commission on the basis of Article 278a of the Union Customs Code could positively contribute to the avoidance of further delays.

ENTRY INTO FORCE: 15.5.2019.