

**COMMISSION IMPLEMENTING REGULATION (EU) 2017/989****of 8 June 2017****correcting and amending Implementing Regulation (EU) 2015/2447 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code <sup>(1)</sup> (the Code), and in particular Articles 8, 11, 17, 25, 58, 63, 66, 76, 100, 132, 152, 157, 161, 165, 169, 181, 232, 236, 266, 268, 273 and 276 thereof,

Whereas:

- (1) Following the publication of Commission Implementing Regulation (EU) 2015/2447 <sup>(2)</sup>, errors of different nature have been detected and need to be corrected. Correcting some of those errors requires amending certain other related provisions of that Implementing Regulation.
- (2) Recital 61 of Implementing Regulation (EU) 2015/2447 should correctly reflect the outcome of the vote on that Implementing Regulation in the Customs Code Committee, which did not deliver any opinion within the time limit laid down by its chair.
- (3) The wording of the following provisions of Implementing Regulation (EU) 2015/2447 should be corrected in order to make the provisions clearer but without introducing any new element: Articles 67(4), 87 (title), 102, 137 and 138, 143(2), 214, 220 and, 230(2), and Annex 21-01.
- (4) In a number of provisions of and Annexes to Implementing Regulation (EU) 2015/2447, the references to other legal provisions, including the reference to the provisions of the Code being implemented, should be corrected or be made more precise.
- (5) Article 67(1) of Implementing Regulation (EU) 2015/2447 should be corrected to include re-consignors as economic operators that can obtain the status of approved exporters, in line with Article 69 of that Implementing Regulation, which allows re-consignors to replace origin declarations made out by approved exporters by replacement of proofs of origin.
- (6) In order to ensure consistency with Article 55(4) and (6) of Commission Delegated Regulation (EU) 2015/2446 <sup>(3)</sup>, the third subparagraph of Article 92(1) of Implementing Regulation (EU) 2015/2447 should be deleted.
- (7) In Article 110(3) of Implementing Regulation (EU) 2015/2447, on the subsequent verification of certificates of origin Form A and invoice declarations, Turkey is mentioned, together with Norway and Switzerland, as one of the countries to which request for subsequent verification may be sent. However, as the use of replacement proofs of origin is not provided for between the Union and Turkey, no request for subsequent verification of replacement proofs of origin issued or made out in Turkey will be sent to that country. Therefore, the reference to Turkey should be deleted.

<sup>(1)</sup> OJ L 269, 10.10.2013, p. 1.

<sup>(2)</sup> Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (OJ L 343, 29.12.2015, p. 558).

<sup>(3)</sup> Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (OJ L 343, 29.12.2015, p. 1).

- (8) Article 199(1)(g) of Implementing Regulation (EU) 2015/2447 should be corrected in order to complete the list of admissible means of proving the Union status of excise goods moving under a duty suspension arrangement in accordance with Council Directive 2008/118/EC <sup>(1)</sup>, by introducing a reference to the electronic administrative document and to the business continuity procedure referred to, respectively, in Articles 21 and 26 of that Directive. Those references were omitted by mistake.
- (9) Article 306(2) of Implementing Regulation (EU) 2015/2447 should be corrected. The provision should state that the Master Reference Number (MRN) of the transit declaration must be presented at the customs office of destination, and not at each customs office of transit, as the current wording of the Article wrongly states. The reference to the relevant provision of Delegated Regulation (EU) 2015/2446 should also be corrected. It should be made to the second paragraph of Article 184 of that Delegated Regulation instead of to Article 184(2).
- (10) The mistakes and omissions detected after the publication of Implementing Regulation (EU) 2015/2447 in Annexes A and B to that Implementing Regulation should be corrected.
- (11) Annex 12-01 to Implementing Regulation (EU) 2015/2447 should be corrected in order to ensure a harmonised format of the same data element throughout that Annex.
- (12) An Annex 12-03, determining the design of the tags to be affixed on hold baggage checked in a Union airport, should be included among the Annexes to Implementing Regulation (EU) 2015/2447, as it is mentioned in Article 44 of that Implementing Regulation but was mistakenly omitted.
- (13) In Annex 22-13 to Implementing Regulation (EU) 2015/2447, a grammatical error in the Hungarian version of the invoice declaration should be corrected.
- (14) In addition to the corrections, certain provisions need to be amended taking into account the changes to the related legal framework which occurred after the adoption of that Implementing Regulation. Thus, Article 2 of Implementing Regulation (EU) 2015/2447 should be aligned with Article 2 of Delegated Regulation (EU) 2015/2446 as amended by Delegated Regulation (EU) 2016/341 <sup>(2)</sup>.
- (15) The procedure now laid down in Articles 57, 58 and 59 of Implementing Regulation (EU) 2015/2447 was originally created in 1989 in order to allow for a smooth and harmonised implementation of non-preferential country-allocated tariff quota. Those Articles correspond in essence to Articles 55 to 65 of Commission Regulation (EEC) No 2454/93 <sup>(3)</sup>, which was applicable until 30 April 2016. Numerous Union Regulations opening non-preferential tariff quotas refer to Articles 56 to 65 of Regulation (EEC) No 2454/93. A correlation rule should therefore be introduced in Article 57 in respect of the references to the certificates of origin issued in accordance with Articles 55 to 65 of Regulation (EEC) No 2454/93 in other Regulations, avoiding having to separately amend each of those Regulations.
- (16) The text of Article 62 of Implementing Regulation (EU) 2015/2447 currently allows only for long term supplier's declarations to cover either a period in the past or in the future. The provision should be amended in order to introduce the possibility that a single long-term supplier's declaration covers both goods that have already been supplied by the date of issue of the declaration and goods that will be supplied afterwards. In order to make the rule clearer and easier to apply, the earliest and latest start date of the period covered by the long-term supplier's declaration should be set by reference to the date of issue of that declaration. Thus, although the maximum period covered by a declaration should be set at 24 months, this period should not go more than 12 months in the past or start later than 6 months after the issue date.

<sup>(1)</sup> Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC (OJ L 9, 14.1.2009, p. 12).

<sup>(2)</sup> Commission Delegated Regulation (EU) 2016/341 of 17 December 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation (EU) 2015/2446 (OJ L 69, 15.3.2016, p. 1).

<sup>(3)</sup> Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (OJ L 253, 11.10.1993, p. 1).

- (17) Article 68 of Implementing Regulation (EU) 2015/2447 should be amended to make clear that, in the context of preferential arrangements with a third country where the Registered Exporter system (REX system) is applied, exporters completing documents on origin of consignments over EUR 6 000 should be registered exporters, unless the relevant preferential arrangements states a different value threshold. However, until the exporter is registered in the REX system and in any case no later than 31 December 2017, the exporter may continue to use his approved exporter number on documents on origin, without the need for a signature, for free trade agreements with third countries where otherwise the exporter would need to be registered.
- (18) Under the current text of Article 69 of Implementing Regulation (EU) 2015/2447, a registered exporter is not entitled to replace proofs of origin other than statements on origin with replacement statements on origin. However, as the long term objective is to replace the Approved Exporter system with the REX system, registered exporters should be able to replace with replacement statements on origin the same type of proofs of origin as approved exporters pursuant to Article 69(2) of that Implementing Regulation.
- (19) In Article 73 of Implementing Regulation (EU) 2015/2447, paragraph 3 should be added, requiring the Commission to send to beneficiary countries at their request specimen impression of stamps used in the Member States. That obligation is necessary for a smooth functioning of the rules on regional cumulation.
- (20) Article 80(4) of Implementing Regulation (EU) 2015/2447 should impose on the competent authorities of a beneficiary country or the customs authorities of the Member States the obligation to inform the registered exporter of modifications in his registration data in accordance with data protection rules.
- (21) In order to ensure coherence among the rules applying in the Union during the transitional period until the application of the REX system, Article 85 of Implementing Regulation (EU) 2015/2447 should provide until when approved exporters that are not yet registered in the REX system may make out invoice declarations for the purposes of bilateral cumulation. That date should be set to 31 December 2017, which is the end date for the Member States customs authorities to issue movement certificates EUR.1 and therefore the end of that transitional period.
- (22) Contrary to Norway and Switzerland, Turkey will not apply the REX system from 1 January 2017. Article 86(3) of Implementing Regulation (EU) 2015/2447 should therefore be amended to state that the registration for exporters in beneficiary countries will only be valid for the GSP scheme of Turkey when that country starts applying the REX system. In order to make the date of application of the REX system by Turkey known to the public, the Commission should be required to publish that date in the *Official Journal of the European Union*.
- (23) Article 158 of Implementing Regulation (EU) 2015/2447, establishing the level of the comprehensive guarantee, should be amended in order to provide more clarity as regards the basis for applying the reduction of comprehensive guarantees covering the import or export duties and the other charges. Article 158 should clearly distinguish the reduction that is provided in paragraph 3 of Article 95 of the Code to all Authorised Economic Operators with respect to the duties and charges that have been incurred, from the reductions provided in paragraph 2 of Article 95 of the Code. The latter are applicable with respect to the duties and charges that may be incurred, under the conditions in Article 84 of Delegated Regulation (EU) 2015/2446.
- (24) To prevent that an individual guarantee voucher is used following the revocation or cancellation of an undertaking provided for that voucher, a provision should be inserted in Article 161 of Implementing Regulation (EU) 2015/2447 stating that vouchers issued prior to the day of the revocation or cancellation of that undertaking may no longer be used for placing goods under the Union transit procedure.
- (25) As required by Article 8(3) of the Customs Convention on the International Transport of Goods under cover of TIR carnets <sup>(1)</sup>, including any subsequent amendments thereto (TIR Convention), Article 163 of Implementing Regulation (EU) 2015/2447 determines the limit up to which any guaranteeing association in the Union customs territory may become liable in relation to a particular TIR operation. Article 163 should be amended as a result of the announcement by the International Road Transport Union (IRU) that its global insurer has increased, for all Contracting Parties to the TIR Convention, the amount of covered guarantee from EUR 60 000 to EUR 100 000 per TIR carnet.

<sup>(1)</sup> OJ L 252, 14.9.1978, p. 2.

- (26) Article 231(11) of Implementing Regulation (EU) 2015/2447 should be amended to clarify that only the specific exchanges of information on controls laid down in paragraphs 5 and 6 of that Article are suspended until the relevant electronic systems are available. While the relevant electronic systems are not available, the obligation laid down in paragraphs 4 and 5 of Article 179 of the Code to perform and exchange information on controls should be fulfilled in accordance with Article 18 of Delegated Regulation (EU) 2016/341.
- (27) Article 329(8) of Implementing Regulation (EU) 2015/2447 should be deleted. It provides for certain exceptions from the general rule determining the customs office of exit for the export of goods that are subsequently placed under a transit procedure. Due to a renumbering error, Article 329(8) mistakenly refers to paragraph 4 of that same Article but the intention was never to provide for an exception for the goods that are loaded onto a vessel that is not assigned to a regular shipping service. To the extent that Directive 2008/118/EC applies where excise goods under suspension of excise duty are to be taken out of the Union territory, Article 329(8) of Implementing Regulation (EU) 2015/2447 should not refer to those goods either. Finally, no specific rule is needed to determine the customs office of exit where goods subject to export formalities with a view to refunds being granted on export under the common agricultural policy are released for export and then placed under a transit procedure. The reason is that, pursuant to Article 189 of Delegated Regulation (EU) 2015/2446, those goods can only be placed under an external transit procedure, which means that they lose their customs status as Union goods and become subject to strict customs supervision.
- (28) Currently, there are differences in how individual Member States treat exports followed by transit. In some Member States the exit confirmation is provided immediately upon placement of the goods in the transit procedure whereas in other Member States it is done only after the transit procedure has been discharged. The difference occurs both in external transit and other than external transit cases. Pursuant to Article 333(7) of Implementing Regulation (EU) 2015/2447, during the transitional period until the deployment of the UCC Automated Export System (AES), the customs office of exit may inform the customs office of export of the exit of the goods when those goods are placed under a transit procedure other than external transit until the day following the day in which the transit procedure has been discharged. That possibility should also be extended to goods placed under an external transit procedure so that, during the transitional period, the Member States in which the processes have been automated are allowed to continue their practice by issuing an exit confirmation either upon placement under a transit procedure or upon discharge of the transit procedure.
- (29) In order to facilitate the implementation in the respective electronic systems of the formats and codes of certain data requirements used in the context of declarations and notifications of Implementing Regulation (EU) 2015/2447, Annex B to that Implementing Regulation should be amended.
- (30) The printing instructions in Annex 22-02 and the introductory notes in Annex 22-14 to Implementing Regulation (EU) 2015/2447 should be amended to clarify until when the old versions of the forms may also be used. Those versions should in any case cease to be used after 1 May 2019.
- (31) In Annex 22-06 to Implementing Regulation (EU) 2015/2447, the additional contact details to be provided by economic operators applying to become registered exporters in Box 2 of the application form should be made optional because Box 1 of the application form already requires the provision of basic contact details. Besides, there should be a possibility not to sign or not to stamp the application form if the exporter and the customs authorities are electronically authenticated.
- (32) In Annexes 32-01, 32-02 and 32-03 to Implementing Regulation (EU) 2015/2447, the text of a guarantor's undertaking should take account of the accession by Serbia to the Common Transit Convention <sup>(1)</sup> on 1 February 2016. Serbia should also be added to the list of the countries concerned in the respective boxes of the comprehensive guarantee certificate and the guarantee waiver certificate in Annex 72-04 to that Implementing Regulation.
- (33) In Annex 72-04 to Implementing Regulation (EU) 2015/2447, in order to ensure business continuity in the operation of the Union transit procedure, several provisions related to the validity of the guarantees should be introduced: a provision on the validity of the comprehensive guarantee certificate and of the guarantee waiver

<sup>(1)</sup> Convention on a common transit procedure (OJ L 226, 13.8.1987, p. 2).

certificate; a provision forbidding the use of certificates if the authorisation to use a comprehensive guarantee was revoked or if an undertaking provided in the case of a comprehensive guarantee was revoked and cancelled; and a provision on the communication by the Member States of the means of identification of valid certificates.

- (34) The corrections and amendments to Implementing Regulation (EU) 2015/2447 laid down in this Regulation should enter into force as soon as possible in order to avoid any legal uncertainty on the correct version of the provisions in force.
- (35) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

#### *Article 1*

### **Corrections to Implementing Regulation (EU) 2015/2447**

Implementing Regulation (EU) 2015/2447 is corrected as follows:

- (1) Recital 61 is replaced by the following:

‘(61) The Customs Code Committee has not delivered an opinion within the time limit laid down by its chair.’

- (2) In the second subparagraph of Article 7(4), the words ‘Delegated Regulation (EU) 2015/2446 establishing transitional rules for certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council, laying down the Union Customs Code where the relevant electronic systems are not yet operational’ are replaced by ‘Delegated Regulation (EU) 2016/341’.

- (3) In Article 12(1), the words ‘Article 22’ are replaced by the words ‘Article 22(2)’.

- (4) Article 67 is corrected as follows:

- (a) in paragraph 1, the words to ‘exporters established in the customs territory of the Union’ are replaced by the words ‘exporters and re-consignors established in the customs territory of the Union’;
- (b) in paragraph 4, the words ‘be preceded by’ are replaced by the words ‘begin with the’;
- (c) in paragraph 6, the words ‘Annex 22-09’ are replaced by the words ‘Annex 22-13’.

- (5) Article 70 is corrected as follows:

- (a) in paragraph 2, point (c) and point (d) are designated as point (a) and point (b), respectively;

- (b) paragraph 4 is replaced by the following:

‘4. Where a country or territory has been removed from Annex II to Regulation (EU) No 978/2012 of the European Parliament and of the Council (\*), the rules and procedures laid down in Article 55 of Delegated Regulation (EU) 2015/2446 and the obligations laid down in Articles 72, 80 and 108 of this Regulation shall continue to apply to that country or territory for a period of 3 years from the date of its removal from that Annex.’

(\*) Regulation (EU) No 978/2012 of the European Parliament and of the Council of 25 October 2012 applying a scheme of generalised tariff preferences and repealing Council Regulation (EC) No 732/2008 (OJ L 303, 31.10.2012, p. 1).’

- (6) In Article 75(1), the words ‘Article 67(2) of this Regulation’ are replaced by the words ‘Article 71(2)’.

(7) In Article 77(1)(b), the words ‘of Delegated Regulation (EU) 2015/2446’ are deleted.

(8) Article 87 is replaced by the following:

‘Article 87

**Registered exporter system: Publication requirement**

(Article 64(1) of the Code)

The Commission shall publish on its website the date on which beneficiary countries start applying the REX system. The Commission shall keep the information up-to-date.’

(9) In Article 89, the title is replaced by the following:

**‘Revocation of registration’.**

(10) In Article 90, the title is replaced by the following:

**‘Automatic revocation of registrations when a country is withdrawn from the list of beneficiary countries’.**

(11) In Article 92(1), the third subparagraph is deleted.

(12) Article 102 is corrected as follows:

(a) in paragraph 2, the word ‘incomplete’ is replaced by ‘simplified’;

(b) in paragraph 3(b), the words ‘of Delegated Regulation (EU) 2015/2446’ are deleted.

(13) Article 110(3) is replaced by the following:

‘3. When a request for subsequent verification has been made, such verification shall be carried out and its results communicated to the customs authorities of the Member States within a maximum of 6 months or, in the case of requests sent to Norway or Switzerland for the purpose of verifying replacement proofs of origin made out in their territories on the basis of a certificate of origin Form A or an invoice declaration made out in a beneficiary country, within a maximum of 8 months from the date on which the request was sent. The results shall be such as to establish whether the proof of origin in question applies to the products actually exported and whether these products can be considered as products originating in the beneficiary country.’

(14) In Article 119(4), the words ‘of Delegated Regulation (EU) 2015/2446’ are deleted.

(15) Article 126 is corrected as follows:

(a) in paragraph 1, the words ‘This Subsection’ are replaced by the words ‘Subsections 10 and 11’;

(b) in paragraph 3, the words ‘this Subsection’ are replaced by the words ‘Subsections 10 and 11’.

(16) In Article 137(4)(b), the words ‘other means of transport’ are replaced by the words ‘other modes of transport’.

(17) In Article 138(1), the words ‘the same means of transport’ are replaced by the words ‘the same mode of transport’.

(18) In Article 143(2), the words ‘apportioned cost’ are replaced by the words ‘apportioned value’.

(19) In Article 164, the subtitle is replaced by the following:

‘(Articles 226(3)(b) and (c) and 227(2)(b) and (c) of the Code)’.

(20) In Article 186, the subtitle is replaced by the following:

‘(Article 128 of the Code)’.

(21) Article 187 is corrected as follows:

(a) the subtitle is replaced by the following:

‘(Article 128 of the Code)’;

(b) in paragraph 4, point (a) is replaced by the following:

‘(a) for all the goods carried by the vessel or aircraft concerned, an entry summary declaration shall be lodged at the first Union port or airport. The customs authorities at that port or airport shall carry out the risk analysis for security and safety purposes for all the goods carried by the vessel or aircraft concerned. Additional risk analyses may be carried out for those goods at the port or airport at which they are discharged.’.

(22) In Article 192, the following subtitle is inserted:

‘(Article 145 of the Code)’.

(23) Article 199(1)(g) is replaced by the following:

‘(g) the excise declaration data referred to in Articles 21, 26 and 34 of Council Directive 2008/118/EC (\*);

<sup>(\*)</sup> Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC (OJ L 9, 14.1.2009, p. 12).’.

(24) Article 214 is replaced by the following:

‘Article 214

**Products of sea-fishing and goods obtained from such products transhipped and transported through a country or territory which is not part of the customs territory of the Union**

(Article 153(2) of the Code)

1. Where, before arriving to the customs territory of the Union, the products or goods referred to in points (d) and (e) of Article 119(1) of Delegated Regulation (EU) 2015/2446 have been transhipped and transported through a country or territory which is not part of the customs territory of the Union, a certification by the customs authority of that country or territory that the products or goods were under customs supervision while in that country or territory and have undergone no handling other than that necessary for their preservation shall be presented for those products and goods on their entry into the customs territory of the Union.

2. The certification required in accordance with paragraph 1 shall be made out on a printout of the fishing logbook referred to in Article 133 of Delegated Regulation (EU) 2015/2446, accompanied by a printout of the transhipment declaration, as appropriate.’.

(25) The title of Article 220 is replaced by the following:

**‘Items of correspondence and goods in postal consignments’.**

(26) In Article 229(1), the words ‘Article 15’ are replaced by the words ‘Article 14’.

(27) Article 230(2) is replaced by the following:

‘2. The customs authority competent to take a decision shall make available all relevant information at its disposal to the customs authorities of the other Member States regarding the customs-related activities of the holder of the authorisation for centralised clearance.’.

- (28) In Article 251(3), the words ‘Article 166 of Regulation (EU) No 952/2013’ are replaced by ‘Article 166 of the Code’.
- (29) In Article 277(1)(a), the words ‘Article 268’ are replaced by the words ‘Article 275’.
- (30) In the first subparagraph of Article 280(6), the words ‘Article 267’ are replaced by the words ‘Article 274’.
- (31) In Article 291, the subtitle is replaced by the following:  
 ‘(Articles 6(3)(b), 226(3)(a) and 227(2)(a) of the Code)’.
- (32) In Article 294, the subtitle is replaced by the following:  
 ‘(Articles 226(3)(a) and 227(2)(a) of the Code)’.
- (33) In Article 295, the subtitle is replaced by the following:  
 ‘(Article 226(3)(a) of the Code)’.
- (34) Article 306(2) is replaced by the following:  
 ‘2. With respect to the presentation of the MRN of the transit declaration at the customs office of destination, the second paragraph of Article 184 of Delegated Regulation (EU) 2015/2446 shall apply.’.
- (35) In Article 308(2), the words ‘Article 305’ are replaced by the words ‘Article 312’.
- (36) In Article 312(3), the words ‘Article 300’ are replaced by the words ‘Article 307’.
- (37) In Article 313, the subtitle is replaced by the following:  
 ‘(Article 233(4)(a),(b),(c) and (e) of the Code)’.
- (38) In Article 314(2)(a), the words ‘Article 291’ are replaced by the words ‘Article 298’.
- (39) In the second paragraph of Article 319, the words ‘Article 15’ are replaced by the words ‘Article 14’.
- (40) In Article 331, paragraph 3 becomes paragraph 2.
- (41) Article 345(4) is replaced by the following:  
 ‘4. By derogation from paragraph 1, Single Authorisations for Simplified Procedures (SASP) issued in accordance with Regulation (EEC) No 2454/93 and still valid on 1 May 2016 shall remain valid until the respective dates of deployment of the CCI and AES referred to in the Annex to Implementing Decision 2016/578/EU.’
- (42) In Annex A, Title I ‘Formats of the common data requirements for applications and decisions’ is corrected as follows:  
 (a) in the row corresponding to data element ‘2/4 Attached documents’, the wording in the columns ‘D.E. format (Type/length)’ and ‘Cardinality’ is replaced by the following:

‘Total number of documents: n..3 +	1x
Document type: an..70 + Document identifier: an..35 + Document date: n8 (yyyymmdd)	999x’;



- (b) in the row corresponding to data element '5/3 Goods quantity', the wording in the column 'Cardinality' is replaced by the following:

'999x

As regards decisions relating to binding information: 1x';

- (c) in the row corresponding to data element '7/2 Type of customs procedures', in the column 'Notes', the following paragraph is added:

'Where the authorisation is intended to be used for the operation of customs warehouses, the following codes shall be used:

— code 'XR' for a public customs warehouse type I,

— code 'XS' for a public customs warehouse type II,

— code 'XU' for a private customs warehouse.'

- (43) In Annex B, Title I 'Formats and cardinality of the common data requirements for declarations and notifications' is corrected as follows:

- (a) in the row corresponding to data element '5/30 Place of acceptance', the text in the column 'Notes' is replaced by the following:

'Where the place of acceptance is coded according to the UN/LOCODE, the information shall be the UN/LOCODE as defined in Title II for D.E. 5/6 Office of destination (and country). Where the place of acceptance is not coded according to the UN/LOCODE, the country where the place of acceptance is located is identified by the code as defined in Title II for D.E. 3/1 Exporter.';

- (b) in the rows corresponding to data elements '7/9 Identity of means of transport on arrival', '7/14 Identity of active means of transport crossing the border' and '7/16 Identity of passive means of transport crossing the border', the text in the column 'Notes' is replaced by the following

'The codes defined in Title II for D.E. 7/7 Identity of means of transport at departure shall be used for the type of identification.';

- (c) in the row corresponding to data element '8/3 Guarantee reference', the text in the column 'D.E. format (Type/length)' is replaced by the following:

'GRN: an..24 +

Access code: an..4 +

Currency code: a3 +

*Amount of import or export duty and, where first subparagraph of Article 89(2) of the Code applies, other charges:*  
n..16,2 +

*Customs office of guarantee:* an8

OR

*Other guarantee reference:* an..35+

Access code: an..4 +

Currency code: a3 +

*Amount of import or export duty and, where first subparagraph of Article 89(2) of the Code applies, other charges:*  
n..16,2 +

*Customs office of guarantee:* an8'.

(44) In Annex B, Title II ‘Codes in relation with the common data requirements for declarations and notifications’ is corrected as follows:

(a) in data element ‘1/1 Declaration type’, for the codes ‘EX’ and ‘IM’, the first sentence of the description is replaced by the following:

‘For trade with countries and territories situated outside of the customs territory of the Union.’;

(b) data element ‘1/10. Procedure’ is corrected as follows:

(i) in the description of code ‘68’, the following text is added:

*‘Explanation:* This code is to be used for goods which are subject to both VAT and excise duties and where only one of those categories of taxes is paid when the goods are released for free circulation.’;

(ii) the description of code ‘78’ is replaced by the following:

‘Placing of goods under free-zone. (a)’;

(c) data element ‘1/11. Additional procedure’ is corrected as follows:

(i) in the section ‘Temporary admission’, the description of code ‘D18’ in the column ‘Procedure’ is replaced by the following:

‘Goods subject to tests, experiments or demonstrations.’;

(ii) in the section ‘Temporary admission’, the description of code ‘D20’ in the column ‘Procedure’ is replaced by the following:

‘Goods used to carry out tests, experiments or demonstrations without financial gain (six months).’;

(iii) in the section ‘Other’, the code ‘F42’ in the column ‘Code’ is replaced by the code ‘F44’;

(iv) in the section ‘Other’, the following rows are inserted after the row relating to code ‘F45’:

‘Use of the original tariff classification of the goods in situations provided for in Article 86(2) of the Code	F46
‘Simplification of the drawing-up of customs declarations for goods falling under different tariff subheadings provided for in Article 177 of the Code	F47’;

(v) in the section ‘Other’, the following row is inserted after the row relating to code ‘F61’:

‘Simplification of the drawing-up of customs declarations for goods falling under different tariff subheadings provided for in Article 177 of the Code	F65’;
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(d) data element ‘4/3. Calculation of taxes’ is corrected as follows:

(i) the name of the data element is replaced by the following:

‘4/3. Calculation of taxes — Tax type’;

(ii) the description of code ‘A00’ is replaced by the following:

‘Import duty’

- (iii) the description of code 'C00' is replaced by the following:
- 'Export duty';
- (iv) the row relating to code 'C10' is deleted;
- (e) the name of data element '4/8. Calculation of taxes' is replaced by the following:
- '4/8. Calculation of taxes — Method of payment'.
- (45) In Annex 12-01, in Title I 'Formats of the common data requirements for the registration of economic operators and other persons', in the row corresponding to data element '11 Date of establishment', in the column 'D.E. format (Type/length)', the text '(yyyymmdd)' is added.
- (46) Annex 12-03 is inserted as set out in Annex I to this Regulation.
- (47) Annex 21-01 is corrected as follows:
- (a) in the row corresponding to data element 3/2, the text in column 'D.E. name' is replaced by 'Exporter Identification N°';
- (b) in the row corresponding to data element 3/10, the text in column 'D.E. name' is replaced by 'Consignee Identification N°';
- (c) in the row corresponding to data element 3/16, the text in column 'D.E. name' is replaced by 'Importer Identification N°';
- (d) in the row corresponding to data element 3/18, the text in column 'D.E. name' is replaced by 'Declarant Identification N°';
- (e) in the row corresponding to data element 3/39, the text in column 'D.E. name' is replaced by 'Holder of the authorisation identification n°'.
- (48) Annex 22-02 is corrected as follows:
- (a) the following printing instruction is added:
- '4. Old versions of the forms may also be used until existing stocks are exhausted or until 1 May 2019, whichever is the earliest.';
- (b) in the first sentence of Note 4, the word 'Community' is replaced by the word 'Union'.
- (49) Annex 22-06 is replaced by the text in the Annex II to this Regulation.
- (50) In Annex 22-07, the first paragraph under the heading 'Statement on origin' is replaced by the following:
- 'To be made out on any commercial documents showing the name and full address of the exporter and consignee as well as a description of the products and the date of issue <sup>(1)</sup>.
- <sup>(1)</sup> Where the statement on origin replaces another statement in accordance with paragraphs (2) and (3) Article 101 of Implementing Regulation (EU) 2015/2447, the replacement statement on origin shall bear the mention 'Replacement statement' or 'Attestation de remplacement' or 'Comunicación de sustitución'. The replacement shall also indicate the date of issue of the initial statement and all other necessary data in accordance with the second subparagraph of Article 101(1) of Implementing Regulation (EU) 2015/2447.'
- (51) Annex 22-09 is replaced by the text in Annex III to this Regulation.
- (52) In Annex 22-13, the Hungarian version of the invoice declaration is replaced by the following:
- 'A jelen okmányban szereplő áruk exportőre (vámfelhatalmazási szám: ... <sup>(1)</sup>) kijelentem, hogy eltérő egyértelmű jelzés hiányában az áruk preferenciális ... <sup>(2)</sup> származásúak.'
- (53) In Annex 23-02, the title of the table after paragraph 10 is replaced by the following:
- 'LIST OF GOODS REFERRED TO IN ARTICLE 142(6)'.

- (54) In Annex 32-06, the word 'Front' is inserted between the heading 'Union/common transit' and the first box.
- (55) In Annex 61-03, the first paragraph and the introductory sentence of the second paragraph are replaced by the following:
- 'For the purposes of Article 252, the net weight of each consignment of fresh bananas shall be determined by authorised weighers at any place of unloading in accordance with the procedure laid down below.
- For the purposes of this Annex and of Article 252, the following definitions shall apply:'.
- (56) In Annex 62-02, the first page of the original and the copy of the 'Form INF 3 — Returned goods information sheet' is replaced by the form as set out in Annex IV.

## Article 2

### Amendments to Implementing Regulation (EU) 2015/2447

Implementing Regulation (EU) 2015/2447 is amended as follows:

- (1) Article 2 is replaced by the following:

'Article 2

#### Formats and codes for common data requirements

(Article 6(2) of the Code)

1. The formats and codes for the common data requirements referred to in Article 6(2) of the Code and in Article 2 of Delegated Regulation (EU) 2015/2446 for the exchange and storage of information required for applications and decisions are set out in Annex A to this Regulation.
2. The formats and codes for the common data requirements referred to in Article 6(2) of the Code and in Article 2 of Delegated Regulation (EU) 2015/2446 for the exchange and storage of information required for declarations, notifications and proof of customs status are set out in Annex B to this Regulation.
3. By way of derogation from paragraph 1 of this Article, until the date of deployment of the first phase of the upgrading of the Binding Tariff Information ('BTI') system and the Surveillance 2 system referred to in the Annex to Commission Implementing Decision (EU) 2016/578 (\*), the formats and codes provided for in Annex A to this Regulation in relation with BTI applications and decisions shall not apply and the formats and codes set out in Annexes 2 to 5 to Commission Delegated Regulation (EU) 2016/341 (\*\*) shall apply.

By way of derogation from paragraph 1 of this Article, until the date of the upgrading of the Authorised Economic Operator (AEO) system referred to in the Annex to Implementing Decision (EU) 2016/578, the formats and codes provided for in Annex A to this Regulation in relation with AEO applications and authorisations shall not apply and the formats and codes set out in Annexes 6 and 7 to Delegated Regulation (EU) 2016/341 shall apply.

4. By way of derogation from paragraph 2 of this Article, for the IT systems listed in Annex 1 to Delegated Regulation (EU) 2016/341, until the respective dates of deployment or the upgrading of the relevant IT systems referred to in the Annex to Implementing Decision (EU) 2016/578, the formats and codes of the common data requirements set out in Annex B to this Regulation shall not apply.

For the IT systems listed in Annex 1 to Delegated Regulation (EU) 2016/341, until the respective dates of deployment or the upgrading of the relevant IT systems referred to in the Annex to Implementing Decision (EU) 2016/578, the exchange and storage of information required for declarations, notifications and proof of customs status shall be subject to the formats and codes set out in Annex 9 to Delegated Regulation (EU) 2016/341.

5. Until the date of deployment of the UCC Customs Decisions system referred to in the Annex to Implementing Decision (EU) 2016/578, customs authorities may decide that formats and codes other than those laid down in Annex A to this Regulation are to apply in respect of the following applications and authorisations:

- (a) applications and authorisations relating to the simplification for the determination of amounts being part of the customs value of the goods;
- (b) applications and authorisations relating to comprehensive guarantees;
- (c) applications and authorisations for deferred payment;
- (d) applications and authorisations for the operation of temporary storage facilities as referred to in Article 148 of the Code;
- (e) applications and authorisations for regular shipping services;
- (f) applications and authorisations for authorised issuer;
- (g) applications and authorisations for the status of authorised weigher of bananas;
- (h) applications and authorisations for self-assessment;
- (i) applications and authorisations for the status of authorised consignee for TIR operations;
- (j) applications and authorisations for the status of authorised consignor for Union transit;
- (k) applications and authorisations for the status of authorised consignee for Union transit;
- (l) applications and authorisations for the use of seals of a special type;
- (m) applications and authorisations for the use of a transit declaration with reduced dataset;
- (n) applications and authorisations for the use of an electronic transport document as customs declaration.

6. Until the date of deployment of the UCC Customs Decisions system, customs authorities may allow the formats and codes of the data requirements for applications and authorisations set out in Annex 12 to Delegated Regulation (EU) 2016/341 to be used instead of the data requirements laid down in Annex A to this Regulation for the following applications and authorisations:

- (a) applications and authorisations for the use of simplified declaration;
- (b) applications and authorisations for centralised clearance;
- (c) applications and authorisations for entry of data in the declarant's records;
- (d) applications and authorisations for the use of inward processing;
- (e) applications and authorisations for the use of outward processing;
- (f) applications and authorisations for the use of end use;
- (g) applications and authorisations for the use of temporary admission;
- (h) applications and authorisations for the operation of storage facilities for customs warehousing;

7. Notwithstanding paragraph 6, until the dates of deployment of the UCC Automated Export System (AES) or of the upgrading of the National Import Systems referred to in the Annex to Implementing Decision (EU) 2016/578, where an application for an authorisation is based on a customs declaration in accordance with Article 163(1) of Delegated Regulation (EU) 2015/2446, the formats and codes set out in Annex 12 to Delegated Regulation (EU) 2016/341 shall apply in respect of the additional data elements required for that application.

(\*) Commission Implementing Decision (EU) 2016/578 of 11 April 2016 establishing the Work Programme relating to the development and deployment of the electronic systems provided for in the Union Customs Code (OJ L 99, 15.4.2016, p. 6).

(\*\*) Commission Delegated Regulation (EU) 2016/341 of 17 December 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation (EU) 2015/2446 (OJ L 69, 15.3.2016, p. 1).

(2) In Article 57(1), the following subparagraph is added:

‘References in special non-preferential import arrangements to certificates of origin issued in accordance with Articles 55 to 65 of Regulation (EEC) No 2454/93 shall be considered references to the certificates of origin referred to in this Article.’

(3) Article 62 is replaced by the following:

‘Article 62

### **Long-term supplier’s declaration**

(Article 64(1) of the Code)

1. Where a supplier regularly supplies an exporter or trader with consignments of goods, and all of those goods are expected to have the same originating status, the supplier may provide a single declaration covering multiple consignments of those goods (a long-term supplier’s declaration).

2. A long-term supplier’s declaration shall be made out for consignments dispatched during a period of time and shall state three dates:

(a) the date on which the declaration is made out (date of issue);

(b) the date of commencement of the period (start date), which may not be more than 12 months before or more than 6 months after the date of issue;

(c) the date of end of the period (end date), which may not be more than 24 months after the start date.

3. The supplier shall inform the exporter or trader concerned immediately where the long-term supplier’s declaration is not valid in relation to some or all consignments of goods supplied and to be supplied.’

(4) Article 68 is replaced by the following:

‘Article 68

### **Registration of exporters outside the framework of the GSP scheme of the Union**

(Article 64(1) of the Code)

1. Where the Union has a preferential arrangement which requires an exporter to complete a document on origin in accordance with the relevant Union legislation, such a document may be completed only by an exporter who is registered for that purpose by the customs authorities of a Member State. The identity of such exporters shall be recorded in the Registered Exporter System (REX) referred to in the Annex to Implementing Decision (EU) 2016/578. Subsections 2 to 9 of this Section shall apply *mutatis mutandis*.

2. For the purposes of this Article, Articles 11(1)(d), 16, 17 and 18 of Delegated Regulation (EU) 2015/2446 concerning the conditions for accepting applications and the suspension of decisions and Articles 10 and 15 of this Regulation shall not apply. Applications and decisions related to this Article shall not be exchanged and stored in an electronic information and communication system as laid down in Article 10 of this Regulation.

3. The Commission shall provide the third country with which the Union has a preferential arrangement with the addresses of the customs authorities responsible for the verification of a document on origin completed by a registered exporter in the Union in accordance with this Article.

4. Notwithstanding paragraph 1, where the applicable preferential arrangement does not specify the value threshold up to which an exporter who is not a registered exporter may complete a document on origin, the value threshold shall be EUR 6 000 for each consignment.

5. Notwithstanding paragraph 1, until 31 December 2017, a document on origin may be completed by an exporter who has not been registered but is an approved exporter in the Union. Article 77(7) shall apply accordingly.’

(5) Article 69(2) is replaced by the following:

‘2. Where the proof of origin required for the purposes of the preferential tariff measure as referred to in paragraph 1 is a movement certificate EUR.1, another governmental certificate of origin, an origin declaration or an invoice declaration, the replacement proof of origin shall be issued or made out in the form of one of the following documents:

- (a) a replacement origin declaration or a replacement invoice declaration made out by an approved exporter re-consigning the goods;
- (b) a replacement origin declaration or a replacement invoice declaration or a replacement statement on origin made out by any re-consignor of the goods where the total value of originating products in the initial consignment to be split does not exceed the applicable value threshold;
- (c) a replacement origin declaration or a replacement invoice declaration or a replacement statement on origin made out by any re-consignor of the goods where the total value of originating products in the initial consignment to be split exceeds the applicable value threshold, and the re-consignor attaches a copy of the initial proof of origin to the replacement origin declaration or replacement invoice declaration or replacement statement on origin;
- (d) a movement certificate EUR.1 issued by the customs office under whose control the goods are placed where the following conditions are fulfilled:
  - (i) the re-consignor is not an approved exporter nor a registered exporter and does not consent to a copy of the initial proof of origin being attached to the replacement proof;
  - (ii) the total value of the originating products in the initial consignment exceeds the applicable value threshold above which the exporter must be an approved exporter or a registered exporter in order to make out a replacement proof;
- (e) a replacement statement on origin made out by a registered exporter re-consigning the goods.’

(6) In Article 73, the following paragraph 3 is added:

‘3. Upon request of a beneficiary country, the Commission shall send to that beneficiary country specimen impressions of the stamps used by the customs authorities of the Member States for the issue of movement certificates EUR.1.’

(7) In Article 80(4), the following sentence is added:

‘The competent authorities of a beneficiary country or the customs authorities of a Member State shall inform the registered exporter of the modification of his registration data.’

(8) Article 85 is amended as follows:

(a) paragraph 2 is replaced by the following:

‘2. As of 1 January 2018, the customs authorities in all Member States shall cease to issue movement certificates EUR.1 and approved exporters shall cease to make out invoice declarations for the purpose of cumulation under Article 53 of Delegated Regulation (EU) 2015/2446.’;

(b) in paragraph 3, the following second subparagraph is added:

‘Until 31 December 2017, approved exporters in Member States who are not yet registered may make out invoice declarations for the purpose of cumulation under Article 53 of Delegated Regulation (EU) 2015/2446.’

(9) Article 86(3) is replaced by the following:

‘3. For the purposes of exports under the GSP schemes of the Union, of Norway or of Switzerland, exporters shall only be required to be registered once.

A registered exporter number shall be assigned to the exporter by the competent authorities of the beneficiary country with a view to exporting under the GSP schemes of the Union, Norway and Switzerland, to the extent that those countries have recognised the country where the registration has taken place as a beneficiary country.

The first and second subparagraphs shall apply *mutatis mutandis* for the purpose of exports under the GSP scheme of Turkey once that country starts applying the REX system. The Commission shall publish in the *Official Journal of the European Union* (C series) the date on which Turkey starts applying that system.’

(10) Article 158 is replaced by the following:

‘Article 158

### **Level of comprehensive guarantee**

(Article 95(2) and (3) of the Code)

1. Under the conditions laid down in Article 84 of Delegated Regulation (EU) 2015/2446, the amount of the comprehensive guarantee referred to in Article 95(2) of the Code shall be reduced to 50 %, 30 % or 0 % of the part of the reference amount determined in accordance with Article 155(3)(b) of this Regulation.

2. The amount of the comprehensive guarantee referred to in Article 95(3) of the Code shall be reduced to 30 % of the parts of the reference amount determined in accordance with Article 155(2) and Article 155(3)(a) of this Regulation.’

(11) In Article 161, the following paragraph is added:

‘From the day on which the revocation or cancellation becomes effective, no individual guarantee vouchers issued earlier may be used for placing goods under the Union transit procedure.’

(12) Article 163 is replaced by the following:

‘Article 163

### **Liability of guaranteeing associations for TIR operations**

(Articles 226(3)(b) and 227(2)(b) of the Code)

For the purposes of paragraphs 3 and 4 of Article 8 of the Customs Convention on the International Transport of Goods under cover of TIR carnets, including any subsequent amendments thereof (TIR Convention), where a TIR operation is carried out in the customs territory of the Union, any guaranteeing association established in the customs territory of the Union may become liable for the payment of the secured amount relating to the goods concerned in the TIR operation up to a limit, per TIR carnet, of EUR 100 000 or the national currency equivalent thereof.’

(13) Article 231(11) is replaced by the following:

‘11. Until the respective dates of deployment of the AES and of the UCC Centralised Clearance for Import (CCI) referred to in the Annex to Implementing Decision (EU) 2016/578, paragraphs 5 and 6 of this Article shall not apply.’

(14) In Article 329, paragraph 8 is deleted.



(15) Article 333(7) is replaced by the following:

‘7. By derogation from points (b) and (c) of paragraph 2, until the dates of deployment of the AES referred to in the Annex to Implementing Decision (EU) 2016/578, in the cases referred to in paragraphs 5 and 6 of Article 329, the time-limit for the customs office of exit to inform the customs office of export of the exit of the goods shall be the first working day following the day the goods are placed under the transit procedure or the goods leave the customs territory of the Union or the transit procedure is discharged.’

(16) In Annex B, Title I ‘Formats and cardinality of the common data requirements for declarations and notifications’ is amended as follows:

(a) in the row corresponding to data element ‘2/1 Simplified declaration/Previous documents’, in the column ‘D.E. format (Type/length)’, the text ‘*Document category: a1+*’ is deleted;

(b) in the row corresponding to data element ‘4/4 Calculation of taxes — Tax base’, in the column ‘D.E. format (Type/length)’, the following text is added:

‘OR

*Amount: n..16,2*;

(c) in the row corresponding to data element ‘5/8 Country of destination code’, in the column ‘Notes’, the following text is added:

‘In the context of transit operations, the ISO 3166 alpha-2 country code shall be used.’;

(17) In Annex B, Title II ‘Codes in relation with the common data requirements for declarations and notifications’ is amended as follows:

(a) data element ‘2/1. Simplified declaration/Previous document’ is amended as follows:

(i) the first, second and third paragraphs are replaced by the following:

‘This data element consists of alphanumeric codes.

Each code has three components. The first component (an..3), which consists of a combination of digits and/or letters, serves to identify the type of document. The second component (an..35) represents the data needed to recognise that document, either its identification number or another recognisable reference. The third component (an..5) is used to identify which item of the previous document is being referred to.

Where a paper-based customs declaration is lodged, the three components are separated by dashes (-);

(ii) the section starting with ‘1. *The first component (a1)*’: is deleted;

(iii) the heading ‘2. *The second component (an..3)*’: is replaced by ‘1. The first component (an..3);’;

(iv) the heading ‘3. *The third component (an..35)*’: is replaced by ‘2. The second component (an..35);’;

(v) the heading ‘4. *The fourth component (an..5)*’: is replaced by ‘3. The third component (n..5);’;

(vi) the two indents in the section ‘*Examples*’ under the heading ‘4. *The fourth component (an..5)*’ are replaced by the following:

— The declaration item concerned was the 5th item on the T1 transit document (previous document) to which the office of destination has assigned the number “238 544”. The code will therefore be “821-238544-5”. (“821” for the transit procedure, “238544” for the document’s registration number (or the MRN for the NCTS operations) and “5” for the item number).

— Goods were declared through a simplified declaration. The MRN “16DE9876AB889012R1” has been allocated. In the supplementary declaration, the code will therefore be “SDE-16DE9876AB889012R1”. (“SDE” for the simplified declaration, “16DE9876AB889012R1” for the MRN of the document).;

(b) data element '2/2. Additional information' is amended as follows:

- (i) in the table of section 'General category — Code 0xxxx', the last row is deleted;
- (ii) in the table of section 'On import: Code 1xxxx', the last row is deleted;
- (iii) in the table of section 'On export: Code 3xxxx', in the third row, the legal basis relating to code '30 500' is replaced by 'Article 329(7)';

(18) In Annex 22-14, the following introductory note is added:

'7. Certificates bearing in the top right box the text of the old version "CERTIFICATE OF ORIGIN for imports of agricultural products into the European Economic Community" and in the box "Notes" the text of the old version, may also be used until existing stocks are exhausted or until 1 May 2019, whichever is the earliest.'

(19) Annex 22-16 is amended as follows:

(a) the text of footnote 7 is replaced by the following:

'(7) Give the start and end dates. The period shall not exceed 24 months.'

(b) the text of footnote 8 is replaced by the following:

'(8) Place and date of issue.'

(20) Annex 22-18 is amended as follows:

(a) the text of footnote 8 is replaced by the following:

'(8) Give the start and end dates. The period shall not exceed 24 months.'

(b) the text of footnote 9 is replaced by the following:

'(9) Place and date of issue.'

(21) Annex 32-01 is replaced by the text in Annex VII to this Regulation.

(22) Annex 32-02 is replaced by the text in Annex VIII to this Regulation.

(23) Annex 32-03 is replaced by the text in Annex IX to this Regulation.

(24) Annex 72-04 is amended as follows:

(a) Part I is amended as follows:

(i) in points 2.1. and 2.2. of Chapter I 'General Provisions', the words 'Annex B-01' are replaced by the words 'Annex B-01 to Delegated Regulation (EU) 2015/2446';

(ii) in point 3.1. of Chapter II 'Implementing rules', the words 'Annex B-01' are replaced by the words 'Annex B-01 to Delegated Regulation (EU) 2015/2446';

(iii) in point 9 of Chapter III 'Operation of the procedure', the words 'Article 300' are replaced by the words 'Article 302';

(iv) in Chapter III 'Operation of the procedure', the following points are inserted after point 19.2.:

'19.3. The period of validity of a comprehensive guarantee certificate or a guarantee waiver certificate shall not exceed two years. However, that period may be extended by the customs office of guarantee for one further period not exceeding two years.'

19.4. From the effective date of revocation of an authorisation to use a comprehensive guarantee or revocation and cancellation of an undertaking provided in case of a comprehensive guarantee, any issued certificates may not be used to place goods under the Union transit procedure and shall be returned by the holder of the procedure to the customs office of guarantee without delay.

Each Member State shall provide to the Commission information about the means by which certificates that remain valid and have not yet been returned or that have been declared as stolen, lost or falsified may be identified. The Commission shall inform the other Member States accordingly.;

(b) Part II is amended as follows:

- (i) in Chapter VI 'Comprehensive guarantee certificate', the form TC 31 — COMPREHENSIVE GUARANTEE CERTIFICATE is replaced by the form set out in Annex V to this Regulation;
- (ii) in Chapter VII 'Waiver guarantee certificate', the form TC 33 — GUARANTEE WAIVER CERTIFICATE is replaced by the form set out in Annex VI to this Regulation.

#### Article 3

This Regulation shall enter into force on the day following that of its publication in the *Official Journal of the European Union*.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 8 June 2017.

*For the Commission*  
*The President*  
Jean-Claude JUNCKER

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## ANNEX I

## ANNEX 12-03

## TAG TO BE AFFIXED ON HOLD BAGGAGE CHECKED IN A UNION AIRPORT (Article 44)

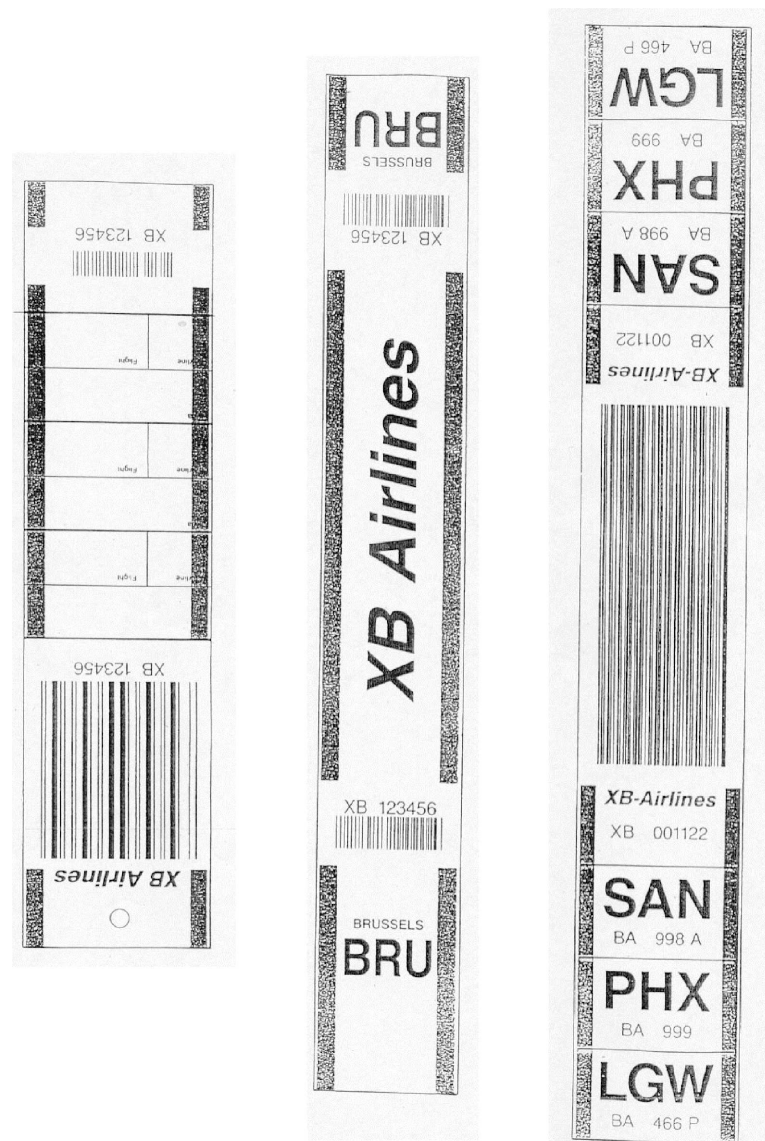
## 1. CHARACTERISTICS

The tag referred to in Article 44 shall be designed in such a way as to prevent its re-use.

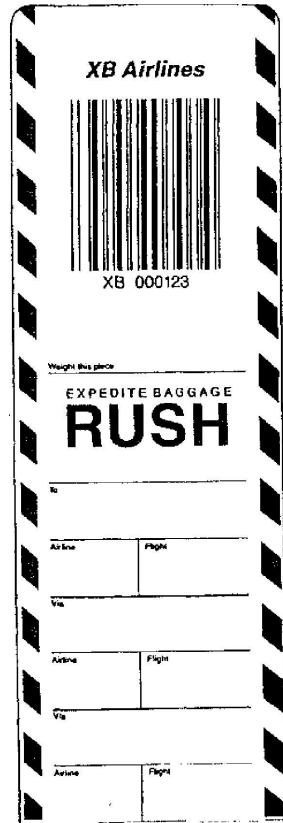
- (a) The tag shall bear a green stripe of a least 5 mm width along the full length of the two edges of its routing and identification sections. Moreover, those green stripes may extend also to other parts of the baggage tag, with the exception of all areas showing the bar coded tag number which must be printed on an unobscured white background. (See specimens at 2(a))
- (b) For “expedite baggage”, the tag shall be with green instead of red stripes along its edges. (See specimen at 2(b))

## 2. MODELS

(a)



(b)



## ANNEX II

'ANNEX 22-06

## APPLICATION TO BECOME A REGISTERED EXPORTER

for the purpose of schemes of generalised tariff preferences of the European Union, Norway, Switzerland and Turkey <sup>(1)</sup>

1. Exporter's name, full address and country, contact details, EORI or TIN <sup>(2)</sup>.

2. Additional contact details including telephone and fax number as well as email address where available (optional).

3. Specify whether the main activity is producing or trading.

4. Indicative description of goods which qualify for preferential treatment, including indicative list of Harmonised System headings (or chapters where goods traded fall within more than twenty Harmonised System headings).

5. Undertakings to be given by an exporter

The undersigned hereby:

- declares that the above details are correct;
- certifies that no previous registration has been revoked; conversely, certifies that the situation which led to any such revocation has been remedied;
- undertakes to make out statements on origin only for goods which qualify for preferential treatment and comply with the origin rules specified for those goods in the Generalised System of Preferences;
- undertakes to maintain appropriate commercial accounting records for production/supply of goods qualifying for preferential treatment and to keep them for at least three years from the end of the calendar year in which the statement on origin was made out;
- undertakes to immediately notify the competent authority of changes as they arise to his registration data since acquiring the number of registered exporter;
- undertakes to cooperate with the competent authority;

- undertakes to accept any checks on the accuracy of his statements on origin, including verification of accounting records and visits to his premises by the European Commission or Member States' authorities, as well as the authorities of Norway, Switzerland and Turkey (applicable only to exporters in beneficiary countries);
- undertakes to request the revocation of his registration in the system, should he no longer meet the conditions for exporting any goods under the scheme;
- undertakes to request the revocation of his registration in the system, should he no longer intend to export such goods under the scheme.

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Place, date, signature of authorised signatory, name and job title <sup>(3)</sup>

**6. Prior specific and informed consent of exporter to the publication of his data on the public website**

The undersigned is hereby informed that the information supplied in this declaration may be disclosed to the public via the public website. The undersigned accepts the publication of this information via the public website. The undersigned may withdraw his consent to the publication of this information via the public website by sending a request to the competent authorities responsible for the registration.

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Place, date, signature of authorised signatory, name and job title <sup>(3)</sup>

**7. Box for official use by competent authority**

The applicant is registered under the following number:

Registration Number: \_\_\_\_\_

Date of registration \_\_\_\_\_

Date from which the registration is valid \_\_\_\_\_

Signature and stamp <sup>(3)</sup> \_\_\_\_\_

*Information notice*

concerning the protection and processing of personal data incorporated in the system

1. Where the European Commission processes personal data contained in this application to become a registered exporter, Regulation (EC) No 45/2001 of the European Parliament and of the Council on the protection of individuals with regard to the processing of personal data by the Union institutions and bodies and on the free movement of such data will apply. Where the competent authorities of a beneficiary country or a third country implementing Directive 95/46/EC process personal data contained in this application to become a registered exporter, the relevant national provisions of the aforementioned Directive will apply.
2. Personal data in respect of the application to become a registered exporter are processed for the purpose of EU GSP rules of origin as defined in the relevant EU legislation. The said legislation providing for EU GSP rules of origin constitutes the legal basis for processing personal data in respect of the application to become a registered exporter.
3. The competent authority in a country where the application has been submitted is the controller with respect to processing of the data in the REX system.

The list of competent authorities/customs departments is published on the website of the Commission.

4. Access to all data of this application is granted through a user ID/password to users in the Commission, the competent authorities of beneficiary countries and the customs authorities in the Member States, Norway, Switzerland and Turkey.
5. The data of a revoked registration shall be kept by the competent authorities of the beneficiary country and the customs authorities of Member States in the REX system for ten calendar years. This period shall run from the end of the year in which the revocation of a registration has taken place.
6. The data subject has a right of access to the data relating to him that will be processed through the REX system and, where appropriate, the right to rectify erase or block data in accordance with Regulation (EC) No 45/2001 or the national laws implementing Directive 95/46/EC. Any requests for right of access, rectification, erasure or blocking shall be submitted to and processed by the competent authorities of beneficiary countries and the customs authorities of Member States responsible for the registration, as appropriate. Where the registered exporter has submitted a request for the exercise of that right to the Commission, the Commission shall forward such requests to the competent authorities of the beneficiary country or the customs authorities of Member States concerned, respectively. If the registered exporter failed to obtain his rights from the controller of data, the registered exporter shall submit such request to the Commission acting as controller. The Commission shall have the right to rectify, erase or block the data.
7. Complaints can be addressed to the relevant national data protection authority. The contact details of the national data protection authorities are available on the web-site of the European Commission, Directorate-General for Justice: ([http://ec.europa.eu/justice/data-protection/bodies/authorities/eu/index\\_en.htm#h2-1](http://ec.europa.eu/justice/data-protection/bodies/authorities/eu/index_en.htm#h2-1)).

Where the complaint concerns processing of data by the European Commission, it should be addressed to the European Data Protection Supervisor (EDPS) (<http://www.edps.europa.eu/EDPSWEB/>).

- (1) The present application form is common to the GSP schemes of four entities: the Union (EU), Norway, Switzerland and Turkey ("the entities"). Please note, however, that the respective GSP schemes of these entities may differ in terms of country and product coverage. Consequently, a given registration will only be effective for the purpose of exports under the GSP scheme(s) that consider(s) your country as a beneficiary country.
- (2) The indication of EORI number is mandatory for EU exporters and re-consignors. For exporters in beneficiary countries, Norway, Switzerland and Turkey, the indication of TIN is mandatory.
- (3) When applications to become a registered exporter or other exchanges of information between registered exporters and competent authorities in beneficiary countries or customs authorities in Member States are made using electronic data-processing techniques, the signature and stamp referred to in boxes 5, 6 and 7 shall be replaced by an electronic authentication.'



## ANNEX III

'ANNEX 22-09

**Invoice declaration**

The invoice declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

*French version*

L'exportateur des produits couverts par le présent document [autorisation douanière no <sup>(1)</sup>] déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ... <sup>(2)</sup> au sens des règles d'origine du Système des préférences tarifaires généralisées de l'Union européenne ... <sup>(3)</sup> et <sup>(4)</sup>.

*English version*

The exporter of the products covered by this document (customs authorisation No ... <sup>(1)</sup>) declares that, except where otherwise clearly indicated, these products are of ... preferential origin <sup>(2)</sup> according to rules of origin of the Generalised System of Preferences of the European Union <sup>(3)</sup> and <sup>(4)</sup>.

*Spanish version*

El exportador de los productos incluidos en el presente documento (autorización aduanera nº ... <sup>(1)</sup>) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial ... <sup>(2)</sup> en el sentido de las normas de origen del Sistema de preferencias generalizado de la Unión europea <sup>(3)</sup> y <sup>(4)</sup>.

(place and date) <sup>(5)</sup>

(Signature of the exporter; in addition the name of the person signing the declaration has to be indicated in clear script) <sup>(6)</sup>

<sup>(1)</sup> When the invoice declaration is made out by Union's approved exporter within the meaning of Article 77(4) of Implementing Regulation (EU) 2015/2447, the authorisation number of the approved exporter must be entered in this space. When (as will always be the case with invoice declarations made out in beneficiary countries) the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

<sup>(2)</sup> Country of origin of products to be indicated. When the invoice declaration relates, in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 112 of Implementing Regulation (EU) 2015/2447, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol 'CM'.

<sup>(3)</sup> Where appropriate, enter one of the following indications: "EU cumulation", "Norway cumulation", "Switzerland cumulation", "Turkey cumulation", "regional cumulation", "extended cumulation with country x" or "Cumul UE", "Cumul Norvège", "Cumul Suisse", "Cumul Turquie", "cumul regional", "cumul étendu avec le pays x" or "Acumulación UE", "Acumulación Noruega", "Acumulación Suiza", "Acumulación Turquía", "Acumulación regional", "Acumulación ampliada con en país x".

<sup>(4)</sup> If the invoice declaration is made out in the context of another preferential trade agreement, the reference to the Generalised System of Preferences shall be replaced by the reference to this other preferential trade agreement.

<sup>(5)</sup> These indications may be omitted if the information is contained on the document itself.

<sup>(6)</sup> See Article 77(7) of Implementing Regulation (EU) 2015/2447 (concerns approved European Union's exporters only). In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.'

## ANNEX IV

**INF 3 — Returned goods information sheet**

## EUROPEAN UNION

<b>1. Exporter</b>		<b>No</b>	
		<b>INF 3</b>	
		ORIGINAL	
<b>2. Consignee at time of exportation</b>		<b>RETURNED GOODS INFORMATION SHEET</b>	
<b>IMPORTANT</b>		<b>3. Country to which goods consigned at time of exportation</b>	
<p>1. Before completing this form the person must refer to the provisions relating to returned goods as well as to the notes appearing on the reverse of this form.</p> <p>2. The person concerned must complete by typewriter or by hand in block letters to boxes 1 to 11 this form.</p> <p>3. When this information sheet is completed for goods whose exportation has been effected within the framework of the common agricultural policy under an export licence or advance fixing certificate or for goods liable to the benefit of refunds or other amounts provided for on exportation, it is valid only if box B, and where necessary box A, below have been endorsed by the competent authorities.</p> <p>4. This information sheet must be presented to the customs office of reimportation.</p>			
<b>4. Number, kind, marks and numbers of packages and description of goods exported</b>		<b>5. Gross weight</b>	
		<b>6. Net weight</b>	<b>7. Statistical value</b>
<b>8. Quantity for which information sheet is required</b>		<b>9. CN Code</b>	
<b>(a) in figures:</b>		<b>(b) in words:</b>	
<p>A. ENDORSEMENT BY COMPETENT AUTHORITIES FOR EXPORT LICENCES OR ADVANCE FIXING CERTIFICATES</p> <p>— Regulations or licences or certificates observed</p> <p>At ....., on .....</p> <p style="text-align: center;">(Signature)                      (Stamp)</p>	<p>B. ENDORSEMENT BY COMPETENT AUTHORITIES FOR GRANT OF REFUNDS OR OTHER AMOUNTS PROVIDED FOR ON EXPORTATION</p> <p>— No refund or other amounts granted on exportation <sup>(1)</sup></p> <p>— Refunds and other amounts granted on exportation repaid for ..... (quantity) <sup>(1)</sup></p> <p>— Entitlement to payment of refunds or other amounts granted on exportation cancelled for ..... (quantity) <sup>(1)</sup></p> <p>At ....., on .....</p> <p style="text-align: center;">(Signature)                      (Stamp)</p>	<p>10. Additional information relating to the goods</p> <p>(a) Export document Type Ref. No dated</p> <p>(b) Goods exported in completion of an inward processing operation <sup>(1)</sup></p> <p>(c) Goods which have been released for free circulation for a specific use <sup>(1)</sup></p> <p>(d) Goods originating in the Member States or third-country goods in free circulation <sup>(1)</sup></p>	
<p>C. ENDORSEMENT BY THE OFFICE COMPLETING THE CUSTOMS EXPORT FORMALITIES</p> <p>Information given in boxes 1 to 10 certified exact</p> <p>Identification measures taken</p> <p>At ....., on .....</p> <p style="text-align: center;">(Signature)                      (Stamp)</p>		<p>11. REQUEST OF EXPORTER</p> <p>The undersigned, being the exporter <sup>(1)</sup></p> <p>On behalf of the exporter <sup>(1)</sup></p> <p>Requests the issue of this information sheet for the purposes of the reimportation of the goods described therein</p> <p>At ....., on .....</p> <p style="text-align: center;">(Signature)                      (Stamp)</p>	

<sup>(1)</sup> Delete as necessary.

EUROPEAN UNION

<b>1. Exporter</b>		<b>No</b>	
		<b>INF 3</b>	
		COPY	
<b>2. Consignee at time of exportation</b>		<b>RETURNED GOODS</b>	
		<b>INFORMATION SHEET</b>	
<b>IMPORTANT</b>		<b>3. Country to which goods consigned at time of exportation</b>	
<p>1. Before completing this form the person must refer to the provisions relating to returned goods as well as to the notes appearing on the reverse of this form.</p> <p>2. The person concerned must complete by typewriter or by hand in block letters to boxes 1 to 11 this form.</p> <p>3. When this information sheet is completed for goods whose exportation has been effected within the framework of the common agricultural policy under an export licence or advance fixing certificate or for goods liable to the benefit of refunds or other amounts provided for on exportation, it is valid only if box B, and where necessary box A, below have been endorsed by the competent authorities.</p> <p>4. This information sheet must be presented to the customs office of reimportation.</p>			
<b>4. Number, kind, marks and numbers of packages and description of goods exported</b>		<b>5. Gross weight</b>	
		<b>6. Net weight</b>	<b>7. Statistical value</b>
<b>8. Quantity for which information sheet is required</b>		<b>9. CN Code</b>	
<b>(a) in figures:</b>	<b>(b) in words:</b>		
<p>A. ENDORSEMENT BY COMPETENT AUTHORITIES FOR EXPORT LICENCES OR ADVANCE FIXING CERTIFICATES</p> <p>— Regulations or licences or certificates observed</p> <p>At ....., on .....</p> <p style="text-align: center;">(Signature)                      (Stamp)</p>	<p>B. ENDORSEMENT BY COMPETENT AUTHORITIES FOR GRANT OF REFUNDS OR OTHER AMOUNTS PROVIDED FOR ON EXPORTATION</p> <p>— No refund or other amounts granted on exportation <sup>(1)</sup></p> <p>— Refunds and other amounts granted on exportation repaid for ..... (quantity) <sup>(1)</sup></p> <p>— Entitlement to payment of refunds or other amounts granted on exportation cancelled for ..... (quantity) <sup>(1)</sup></p> <p>At ....., on .....</p> <p style="text-align: center;">(Signature)                      (Stamp)</p>	<p>10. Additional information relating to the goods</p> <p>(a) Export document</p> <p>Type</p> <p>Ref. No</p> <p>dated</p> <p>(b) Goods exported in completion of an inward processing operation <sup>(1)</sup></p> <p>(c) Goods which have been released for free circulation for a specific use <sup>(1)</sup></p> <p>(d) Goods originating in the Member States or third-country goods in free circulation <sup>(1)</sup></p>	
<p>C. ENDORSEMENT BY THE OFFICE COMPLETING THE CUSTOMS EXPORT FORMALITIES</p> <p>Information given in boxes 1 to 10 certified exact</p> <p>Identification measures taken</p> <p>At ....., on .....</p> <p style="text-align: center;">(Signature)                      (Stamp)</p>		<p>11. REQUEST OF EXPORTER</p> <p>The undersigned, being the exporter <sup>(1)</sup></p> <p>On behalf of the exporter <sup>(1)</sup></p> <p>Requests the issue of this information sheet for the purposes of the reimportation of the goods described therein</p> <p>At ....., on .....</p> <p style="text-align: center;">(Signature)                      (Stamp)</p>	

<sup>(1)</sup> Delete as necessary.

## ANNEX V

## TC 31 COMPREHENSIVE GUARANTEE CERTIFICATE

## Front

1. Valid until	Day	Month	Year	2. Number
3. Holder of the procedure (surname and forename, or name of company, full address and country)				
4. Guarantor (surname and forename, or name of company, full address and country)				
5. Customs office of guarantee (reference number)				
6. Reference amount Currency code	In figures:	In letters:		
7. The customs office of guarantee certifies that the holder of the procedure named above has furnished a comprehensive guarantee which is valid for Union/common transit operations through the customs territories listed below whose names have not been crossed out:  European Union — Iceland — former Yugoslav Republic of Macedonia — Norway — Serbia — Switzerland — Turkey — Andorra (*) — San Marino (*)				
8. Special observations				
9. Period of validity extended until dd/mm/yy inclusive				
Done at ..... on .....		Done at ..... on .....		
(place) (date)		(place) (date)		
(Signature and stamp of the customs office of guarantee)		(Signature and stamp of the customs office of guarantee)		

(\*) Only for the Union transit operations.

Back

10. Persons authorised to sign Union/common transit declarations on behalf of the holder of the procedure

11. Surname, forename and specimen signature of authorised person	12. Signature of the holder of the procedure (*)	11. Surname, forename and specimen signature of authorised person	12. Signature of the holder of the procedure (*)

(\*) Where the holder of the procedure is a legal person, the person whose signature appears in box 12 must add to his signature his surname, forename and the capacity in which he is signing.'

---

## ANNEX VI

## TC 33 — GUARANTEE WAIVER CERTIFICATE

Front

1. Valid until	Day	Month	Year	2. Number
3. Holder of the procedure (surname and forename, or name of company, full address and country)				
4. The customs office of guarantee (reference number)				
5. Reference amount Currency code	In figures:	In letters:		
6. The customs office of guarantee certifies that the holder of the procedure named above has been granted a guarantee waiver in respect of his Union/common transit operations through the customs territories listed below whose names have not been crossed out:  European Union — Iceland — former Yugoslav Republic of Macedonia — Norway — Serbia — Switzerland — Turkey — Andorra (*) — San Marino (*)				
7. Special observations				
8. Period of validity extended until dd/mm/yy inclusive				
Done at ..... on .....		Done at ..... on .....		
(place) (date)		(place) (date)		
(Signature and stamp of the customs office of guarantee)		(Signature and stamp of the customs office of guarantee)		

(\*) Only for the Union transit operations.

Back

9. Persons authorised to sign Union/common transit declarations on behalf of the holder of the procedure

10. Surname, forename and specimen signature of authorised person	11. Signature of the holder of the procedure (*)	10. Surname, forename and specimen signature of authorised person	11. Signature of the holder of the procedure (*)

(\*) Where the holder of the procedure is a legal person, the person whose signature appears in box 11 must add to his signature his surname, forename and the capacity in which he is signing.'

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## ANNEX VII

## 'ANNEX 32-01

**GUARANTOR'S UNDERTAKING — INDIVIDUAL GUARANTEE***I. Undertaking by the guarantor*

1. The undersigned <sup>(1)</sup> .....

Resident <sup>(2)</sup> at .....

hereby jointly and severally guarantees, at the office of guarantee of .....

up to a maximum amount of .....

in favour of the European Union (comprising the Kingdom of Belgium, the Republic of Bulgaria, the Czech Republic, the Kingdom of Denmark, the Federal Republic of Germany, the Republic of Estonia, the Hellenic Republic, the Republic of Croatia, the Kingdom of Spain, the French Republic, Ireland, the Italian Republic, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Grand Duchy of Luxembourg, Hungary, the Republic of Malta, the Kingdom of the Netherlands, the Republic of Austria, the Republic of Poland, the Portuguese Republic, Romania, the Republic of Slovenia, the Slovak Republic, the Republic of Finland, the Kingdom of Sweden, the United Kingdom of Great Britain and Northern Ireland), and the Republic of Iceland, the former Yugoslav Republic of Macedonia, the Kingdom of Norway, the Republic of Serbia, the Swiss Confederation, the Republic of Turkey <sup>(3)</sup>, the Principality of Andorra and the Republic of San Marino <sup>(4)</sup>, any amount for which the person providing this guarantee <sup>(5)</sup>: .....

may be or become liable to the abovementioned countries for debt in the form of duty and other charges <sup>(5a)</sup> with respect to the goods described below covered by the following customs operation <sup>(6)</sup>: .....

Goods description: .....

2. The undersigned undertakes to pay upon the first application in writing by the competent authorities of the countries referred to in point 1 and without being able to defer payment beyond a period of 30 days from the date of application the sums requested unless he or she or any other person concerned establishes before the expiry of that period, to the satisfaction of the customs authorities, that the special procedure other than the end-use procedure has been discharged, the customs supervision of end-use goods or the temporary storage has ended correctly or, in case of the operations other than special procedures and temporary storage, that the situation of goods has been regularised.

At the request of the undersigned and for any reasons recognized as valid, the competent authorities may defer beyond a period of 30 days from the date of application for payment the period within which he or she is obliged to pay the requested sums. The expenses incurred as a result of granting this additional period, in particular any interest, must be so calculated that the amount is equivalent to what would be charged under similar circumstances on the money market or financial market in the country concerned.

3. This undertaking shall be valid from the day of its approval by the office of guarantee. The undersigned shall remain liable for payment of any debt incurred during the customs operation covered by this undertaking and commenced before any revocation or cancellation of the guarantee took effect, even if the demand for payment is made after that date.

4. For the purpose of this undertaking, the undersigned gives his or her address for service in each of the other countries referred to in point 1 as <sup>(7)</sup>

Country	Surname and forenames, or name of firm, and full address



Country	Surname and forenames, or name of firm, and full address

The undersigned acknowledges that all correspondence and notices and any formalities or procedures relating to this undertaking addressed to or effected in writing at one of his or her addresses for services shall be accepted as duly delivered to him or her.

The undersigned acknowledges the jurisdiction of the courts of the places where he or she has an address for service.

The undersigned undertakes not to change his or her address for service or, if he or she has to change one or more of those addresses, to inform the office of guarantee in advance.

Done at .....

on .....

(Signature) <sup>(8)</sup>

#### II. Approval by the office of guarantee

Office of guarantee .....

Guarantor's undertaking approved on ..... to cover the customs operation effected under customs declaration/temporary storage declaration No ..... of ..... <sup>(9)</sup>

(Stamp and Signature)

<sup>(1)</sup> Surname and forename or name of firm.

<sup>(2)</sup> Full address.

<sup>(3)</sup> Delete the name/names of the State/States on whose territory the guarantee may not be used.

<sup>(4)</sup> The references to the Principality of Andorra and the Republic of San Marino shall apply solely to Union transit operations.

<sup>(5)</sup> Surname and forename, or name of firm and full address of the person providing the guarantee.

<sup>(5a)</sup> Applicable with respect to the other charges due in connection with the import or export of the goods where the guarantee is used for the placing of goods under the Union/common transit procedure or may be used in more than one Member State.

<sup>(6)</sup> Enter one of the following customs operations:

(a) temporary storage,

(b) Union transit procedure/common transit procedure,

(c) customs warehousing procedure,

(d) temporary admission procedure with total relief from import duty,

(e) inward processing procedure,

(f) end-use procedure,

(g) release for free circulation under normal customs declaration without deferred payment,

(h) release for free circulation under normal customs declaration with deferred payment,

(i) release for free circulation under a customs declaration lodged in accordance with Article 166 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code,

(j) release for free circulation under a customs declaration lodged in accordance with Article 182 of Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code,

(k) temporary admission procedure with partial relief from import duty,

(l) if another — indicate the other kind of operation.

<sup>(7)</sup> If, in the law of the country, there is no provision for address for service the guarantor shall appoint, in this country, an agent authorized to receive any communications addressed to him and the acknowledgement in the second subparagraph and the undertaking in the fourth subparagraph of point 4 must be made to correspond. The courts of the places in which the addresses for service of the guarantor or of his agents are situated shall have jurisdiction in disputes concerning this guarantee.

<sup>(8)</sup> The person signing the document must enter the following by hand before his or her signature: "Guarantee for the amount of ..." (the amount being written out in letters).

<sup>(9)</sup> To be completed by the office where the goods were placed under the procedure or were in temporary storage.'

## ANNEX VIII

'ANNEX 32-02

**Guarantor's undertaking — Individual guarantee in the form of vouchers**  
**COMMON/UNION TRANSIT PROCEDURE**

## I. Undertaking by the guarantor

1. The undersigned <sup>(1)</sup> .....Resident at <sup>(2)</sup> .....

hereby jointly and severally guarantees, at the office of guarantee of .....

in favour of the European Union (comprising the Kingdom of Belgium, the Republic of Bulgaria, the Czech Republic, the Kingdom of Denmark, the Federal Republic of Germany, the Republic of Estonia, the Hellenic Republic, the Republic of Croatia, the Kingdom of Spain, the French Republic, Ireland, the Italian Republic, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Grand Duchy of Luxembourg, Hungary, the Republic of Malta, the Kingdom of the Netherlands, the Republic of Austria, the Republic of Poland, the Portuguese Republic, Romania, the Republic of Slovenia, the Slovak Republic, the Republic of Finland, the Kingdom of Sweden, the United Kingdom of Great Britain and Northern Ireland), and the Republic of Iceland, the former Yugoslav Republic of Macedonia, the Kingdom of Norway, the Republic of Serbia, the Swiss Confederation, the Republic of Turkey, the Principality of Andorra and the Republic of San Marino <sup>(3)</sup>, any amount for which the holder of the procedure may be or become liable to the abovementioned countries for debt in the form of duty and other charges due in connection with the import or export of the goods placed under the Union or common transit procedure, in respect of which the undersigned has undertaken to issue individual guarantee vouchers up to a maximum of EUR 10 000 per voucher.

2. The undersigned undertakes to pay upon the first application in writing by the competent authorities of the countries referred to in point 1 and without being able to defer payment beyond a period of 30 days from the date of application the sums requested, up to EUR 10 000 per individual guarantee voucher, unless he or she or any other person concerned establishes before the expiry of that period, to the satisfaction of the competent authorities, that the operation has been discharged.

At the request of the undersigned and for any reasons recognised as valid, the competent authorities may defer beyond a period of 30 days from the date of application for payment the period within which he or she is obliged to pay the requested sums. The expenses incurred as a result of granting this additional period, in particular any interest, must be so calculated that the amount is equivalent to what would be charged under similar circumstances on the money market or financial market in the country concerned.

3. This undertaking shall be valid from the day of its approval by the office of guarantee. The undersigned shall remain liable for payment of any debt incurred during the Union or common transit operation covered by this undertaking and commenced before any revocation or cancellation of the guarantee took effect, even if the demand for payment is made after that date.

4. For the purpose of this undertaking, the undersigned gives his or her address for service <sup>(4)</sup> in each of the other countries referred to in point 1 as

Country	Surname and forenames, or name of firm, and full address

Country	Surname and forenames, or name of firm, and full address

The undersigned acknowledges that all correspondence and notices and any formalities or procedures relating to this undertaking addressed to or effected in writing at one of his or her addresses for services shall be accepted as duly delivered to him or her.

The undersigned acknowledges the jurisdiction of the courts of the places where he or she has an address for service.

The undersigned undertakes not to change his or her address for service or, if he or she has to change one or more of those addresses, to inform the office of guarantee in advance.

Done at .....

on .....

.....

(Signature) <sup>(5)</sup>

II. *Approval by the office of guarantee*

Office of guarantee .....

Guarantor's undertaking approved on .....

.....

(Stamp and Signature)

<sup>(1)</sup> Surname and forename or name of firm.

<sup>(2)</sup> Full address.

<sup>(3)</sup> The references to the Principality of Andorra and the Republic of San Marino shall apply solely to Union transit operations.

<sup>(4)</sup> If, in the law of the country, there is no provision for address for service the guarantor shall appoint, in this country, an agent authorized to receive any communications addressed to him and the acknowledgement in the second subparagraph and the undertaking in the fourth subparagraph of point 4 must be made to correspond. The courts of the places in which the addresses for service of the guarantor or of his agents are situated shall have jurisdiction in disputes concerning this guarantee.

<sup>(5)</sup> The signature must be preceded by the following in the signatory's own handwriting: "Valid as guarantee voucher".

\_\_\_\_\_

## ANNEX IX

'ANNEX 32-03

**Guarantor's undertaking — Comprehensive guarantee**

## I. Undertaking by the guarantor

1. The undersigned <sup>(1)</sup> .....

Resident at <sup>(2)</sup> .....

hereby jointly and severally guarantees, at the office of guarantee of .....

up to a maximum amount of .....

in favour of the European Union (comprising the Kingdom of Belgium, the Republic of Bulgaria, the Czech Republic, the Kingdom of Denmark, the Federal Republic of Germany, the Republic of Estonia, Ireland, the Hellenic Republic, the Kingdom of Spain, the French Republic, the Republic of Croatia, the Italian Republic, the Republic of Cyprus, the Republic of Latvia, the Republic of Lithuania, the Grand Duchy of Luxembourg, Hungary, the Republic of Malta, the Kingdom of the Netherlands, the Republic of Austria, the Republic of Poland, the Portuguese Republic, Romania, the Republic of Slovenia, the Slovak Republic, the Republic of Finland, the Kingdom of Sweden and the United Kingdom of Great Britain and Northern Ireland), and the Republic of Iceland, the former Yugoslav Republic of Macedonia, the Kingdom of Norway, the Republic of Serbia, the Swiss Confederation, the Republic of Turkey <sup>(3)</sup>, the Principality of Andorra and the Republic of San Marino <sup>(4)</sup>,

any amount for which the person providing this guarantee <sup>(5)</sup>: ..... may be or become liable to the abovementioned countries for debt in the form of duty and other charges <sup>(6)</sup> which may be or have been incurred with respect to the goods covered by the customs operations indicated in point 1a and/or point 1b.

The maximum amount of the guarantee is composed of an amount of:

.....

(a) being 100/50/30 % <sup>(7)</sup> of the part of the reference amount corresponding to an amount of customs debts and other charges which may be incurred, equivalent to the sum of the amounts listed in point 1a,

and

.....

(b) being 100/30 % <sup>(8)</sup> of the part of the reference amount corresponding to an amount of customs debts and other charges which have been incurred, equivalent to the sum of the amounts listed in point 1b,

1a. The amounts forming the part of the reference amount corresponding to an amount of customs debts and, where applicable, other charges which may be incurred are following for each of the purposes listed below <sup>(9)</sup>:

(a) temporary storage — ...,

(b) Union transit procedure/common transit procedure — ...,

(c) customs warehousing procedure — ...,

(d) temporary admission procedure with total relief from import duty — ...,

(e) inward processing procedure — ...,

(f) end-use procedure — ...

(g) if another — indicate the other kind of operation — ...



Country	Surname and forenames, or name of firm, and full address

The undersigned acknowledges that all correspondence and notices and any formalities or procedures relating to this undertaking addressed to or effected in writing at one of his or her addresses for services shall be accepted as duly delivered to him or her.

The undersigned acknowledges the jurisdiction of the courts of the places where he or she has an address for service.

The undersigned undertakes not to change his or her address for service or, if he or she has to change one or more of those addresses, to inform the office of guarantee in advance.

Done at .....

on .....

(Signature) <sup>(13)</sup>

## II. Approval by the office of guarantee

Office of guarantee .....

Guarantor's undertaking accepted on .....

(Stamp and Signature)

<sup>(1)</sup> Surname and forename or name of the firm.

<sup>(2)</sup> Full address.

<sup>(3)</sup> Delete the name/names of the country/countries on whose territory the guarantee may not be used.

<sup>(4)</sup> The references to the Principality of Andorra and the Republic of San Marino shall apply solely to Union transit operations.

<sup>(5)</sup> Surname and forename or name of the firm, and full address of the person providing the guarantee.

<sup>(6)</sup> Applicable with respect to the other charges due in connection with the import or export of the goods where the guarantee is used for the placing of goods under the Union/common transit procedure or may be used in more than one Member State or one Contracting Party.

<sup>(7)</sup> Delete what does not apply.

<sup>(8)</sup> Delete what does not apply.

<sup>(9)</sup> Procedures other than common transit apply solely in the European Union.

<sup>(10)</sup> Procedures other than common transit apply solely in the European Union.

<sup>(11)</sup> For amounts declared in a customs declaration for the end-use procedure.

<sup>(12)</sup> If, in the law of the country, there is no provision for address for service the guarantor shall appoint, in this country, an agent authorised to receive any communications addressed to him and the acknowledgement in the second subparagraph and the undertaking in the fourth subparagraph of paragraph 4 must be made to correspond. The courts of the place in which the addresses for service of the guarantor or of his agents are situated shall have jurisdiction in disputes concerning this guarantee.

<sup>(13)</sup> The person signing the document must enter the following, by hand, before his or her signature: "Guarantee for the amount of ..." (the amount being written out in letters).'