

Commission Delegated Regulation (EU) 2018/1063 of 16 May 2018 amending and correcting Delegated Regulation (EU) 2015/2446 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

Article 1

Amendments to Delegated Regulation (EU) 2015/2446

Delegated Regulation (EU) 2015/2446 is amended as follows:

- (1) Article 1(19) is replaced by the following:
 - (19) ‘exporter’ means:
 - (a) a private individual carrying goods to be taken out of the customs territory of the Union where these goods are contained in the private individual's personal baggage;
 - (b) in other cases, where (a) does not apply:
 - (i) a person established in the customs territory of the Union, who has the power to determine and has determined that the goods are to be taken out of that customs territory;
 - (ii) where (i) does not apply, any person established in the customs territory of the Union who is a party to the contract under which goods are to be taken out of that customs territory.;
- (2) in Article 5(1) the following point is added:
 - (f) requesting registration and endorsement of proof of customs status of Union goods.;
- (3) in Title I, Chapter 2, Section 2, the following is inserted:

Subsection 0

Means for the exchange of information used for applications and decisions for which the relevant data requirements are not set out in Annex A

Article 7a

Applications and decisions made by means other than electronic data-processing techniques(Article 6(3)(a) of the Code)

Customs authorities may allow the use of means other than electronic data-processing techniques in relation to applications and decisions for which the relevant data requirements are not set out in Annex A and in relation to any subsequent applications and acts relating to the management of those decisions.;

- (4) in Article 10, point (a) is replaced by the following:
- (a) where the application for a decision is not accepted in accordance with Article 11 of this Regulation or with the second subparagraph of Article 12(2) of Commission Implementing Regulation (EU) 2015/2447⁽¹⁾;;
- (5) in Article 37(21), points (b) and (c) are replaced by the following:
- (b) an exporter who is established in a Member State and is registered with the customs authorities of that Member State for the purpose of exporting products originating in the Union to a country or territory with which the Union has a preferential trade arrangement; or
- (c) a re-consignor of goods who is established in a Member State and is registered with the customs authorities of that Member State for the purpose of making out replacement statements on origin in order to re-consign originating products elsewhere within the customs territory of the Union or, where applicable, to Norway or Switzerland ('a registered re-consignor');
- (6) Article 40 is replaced by the following:

Article 40

Means for applying to become a registered exporter and for exchanging information with registered exporters(Article 6(3)(a) of the Code)

Means other than electronic data-processing techniques may be used for all communications and exchanges of information in relation to applications and decisions concerning the status of a registered exporter and in relation to any subsequent applications and acts relating to the management of those decisions.;

- (7) in Article 53, the second paragraph is replaced by the following:
- Articles 41 to 52 of this Regulation and Article 108 of Implementing Regulation (EU) 2015/2447 shall apply *mutatis mutandis* to exports from the Union to a beneficiary country for the purposes of bilateral cumulation.;
- (8) Article 55 is amended as follows:
- (a) paragraph 4 is replaced by the following:
4. Regional cumulation between beneficiary countries in the same regional group shall apply only under the condition that the working or processing carried out in the beneficiary country where the materials are further processed or incorporated goes beyond the operations described in Article 47(1) and, in the case of textile products, also beyond the operations set out in Annex 22-05.
- Where the condition laid down in the first subparagraph is not fulfilled, the country to be stated as country of origin on the proof of origin issued or made out for the purposes of exporting the products to the Union shall be the country of the regional group where the highest share of the value of the materials used in the manufacture of the final product originates.;
- (b) paragraph 6 is replaced by the following:

6. When granted, regional cumulation between beneficiary countries of Group I or Group III shall allow materials originating in a country of one regional group to be considered as materials originating in a country of the other regional group when incorporated in a product obtained there, provided that the working or processing carried out in the latter beneficiary country goes beyond the operations described in Article 47(1) and, in the case of textile products, also beyond the operations set out in Annex 22-05.

Where the condition laid down in the first subparagraph is not fulfilled, the country to be stated as country of origin on the proof of origin for the purposes of exporting the products to the Union shall be the country participating in the cumulation where the highest share of the value of the materials used in the manufacture of the final product originates.;

(c) paragraph 8 is replaced by the following:

8. Articles 41 to 52 of this Regulation and Articles 108 to 111 of Implementing Regulation (EU) 2015/2447 shall apply *mutatis mutandis* to exports from one beneficiary country to another for the purposes of regional cumulation.;

(9) in Article 76, point (b) is replaced by the following:

(b) the goods would, at the time of the acceptance of the customs declaration for placing the goods under the inward processing procedure, have been subject to an agricultural or commercial policy measure, a provisional or definitive anti-dumping duty, a countervailing duty, a safeguard measure or an additional duty resulting from a suspension of concessions had they been declared for release for free circulation.;

(10) in Article 82, the following paragraph is added:

5. The common data requirements for a guarantor's undertaking to provide an individual guarantee, an individual guarantee in the form of vouchers or a comprehensive guarantee are set out in Annexes 32-01, 32-02 and 32-03 respectively.;

(11) in Article 83, paragraph 3 is replaced by the following:

3. The customs authorities shall accept the forms of guarantee referred to in paragraph 1 in so far as those forms of guarantee are accepted under national law.;

(12) Article 97 is replaced by the following:

Article 97

Extension of the time-limit for taking a decision on repayment or remission(Article 22(3) of the Code)

1 Where the first subparagraph of Article 116(3) of the Code or point (b) of the second subparagraph of Article 116(3) of the Code applies, the time-limit for taking the decision on repayment or remission shall be suspended until such time as the Member State concerned has received the notification of the Commission's decision or the notification by the Commission of the return of the file for the reasons provided in Article 98(6) of this Regulation.

2 Where point (b) of the second subparagraph of Article 116(3) of the Code applies, the time-limit for taking the decision on repayment or remission shall be suspended until such time as the Member State concerned has received the notification of the Commission's decision on the case involving comparable issues of fact and of law.

3 Where the decision on repayment or remission may be affected by the outcome of one of the following pending administrative procedure or court proceeding, the time-limit for taking the decision on repayment or remission may, with the agreement of the applicant, be extended as follows:

- a If a case involving identical or comparable issues of fact and of law is pending before the Court of Justice of the European Union in accordance with Article 267 of the Treaty on the Functioning of the European Union, the time-limit for taking the decision on repayment or remission may be extended for a period ending not later than 30 days after the date of delivery of the judgment of the Court of Justice;
- b If the decision on repayment or remission depends on the outcome of a request for subsequent verification of the proof of preferential origin made in accordance with Articles 109, 110 or 125 of Implementing Regulation (EU) 2015/2447 or made in accordance with the preferential agreement concerned, the time-limit for taking the decision on repayment or remission may be extended for the duration of the verification as mentioned in Articles 109, 110 or 125 of Implementing Regulation (EU) 2015/2447 or by the preferential agreement concerned, and in any case not more than 15 months from the date on which the request was sent; and
- c If the decision on repayment or remission depends on the outcome of a consultation procedure aimed to ensure, at Union level, the correct and uniform tariff classification or determination of origin of the goods concerned, made in accordance with Article 23(2) of Implementing Regulation (EU) 2015/2447, the time-limit for taking the decision on repayment or remission may be extended for a period ending not later than 30 days after the notification by the Commission of the withdrawal of the suspension of the taking of BTI and BOI decisions, as provided for in Article 23(3) of that Implementing Regulation.;

(13) Article 114 is replaced by the following:

Article 114

Trade with special fiscal territories(Article 1(3) of the Code)

1 Member States shall apply Articles 115 to 118 of this Regulation and Articles 133 to 152 of the Code to Union goods which are brought from or to a special fiscal territory to or from another part of the customs territory of the Union which is not a special fiscal territory and is not located within the same Member State.

2 Where Union goods are dispatched from a special fiscal territory to another part of the customs territory of the Union, which is not a special fiscal territory, but which is located within the same Member State, they shall be presented to customs immediately upon their arrival at that other part of the customs territory of the Union. However, subject to the approval of the customs authority of the Member State concerned, the goods may be presented at the designated customs office or at any other

place designated or approved by that customs authority before their departure from the special fiscal territory.

The goods shall be presented to customs by the person who brings the goods to the other part of the customs territory or by the person in whose name or on whose behalf the goods are brought to that part of the customs territory of the Union.

- 3 Where Union goods are dispatched from a part of the customs territory of the Union, which is not a special fiscal territory, to a special fiscal territory within the same Member State, they shall be presented to customs immediately upon their arrival at the special fiscal territory. However, subject to the approval of the customs authority of the Member State concerned, the goods may be presented at the designated customs office or any other place designated or approved by that customs authority before their departure from the place of dispatch.

The goods shall be presented by the person who brings the goods to the special fiscal territory or by the person in whose name or on whose behalf the goods are brought to the special fiscal territory.

- 4 Union goods referred to in paragraphs 2 and 3 shall only be subject to the customs provisions in accordance with Article 134 of this Regulation.;

- (14) Article 115 is replaced by the following:

Article 115

Approval of a place for the presentation of goods to customs and temporary storage(Articles 139(1) and 147(1) of the Code)

- 1 A place other than the competent customs office may be approved for the purposes of the presentation of goods where the following conditions are fulfilled:
- a the requirements laid down in Article 148(2) and (3) of the Code and in Article 117 of this Regulation are fulfilled;
 - b the goods are declared for a customs procedure or are re-exported no later than 3 days after their presentation or no later than 6 days after their presentation in the case of an authorised consignee as referred to in Article 233(4)(b) of the Code, unless the customs authorities require the goods to be examined in accordance with Article 140(2) of the Code.

Where the place is already authorised for the purpose of the operation of the temporary storage facilities that approval shall not be required.

- 2 A place other than a temporary storage facility may be approved for temporary storage of the goods where the following conditions are fulfilled:
- a the requirements laid down in Article 148(2) and (3) of the Code and in Article 117 are fulfilled;
 - b the goods are declared for a customs procedure or are re-exported no later than 3 days after their presentation or no later than 6 days after their presentation in the case of an authorised consignee referred to in Article 233(4)(b) of the Code, unless the customs authorities require the goods to be examined in accordance with Article 140(2) of the Code.;

- (15) Article 133 is replaced by the following:

Article 133

**Products and goods transhipped and transported through
a country or territory which is not part of the customs
territory of the Union(Article 6(2) and (3)(a) of the Code)**

- 1 Where products and goods referred to in Article 119(1)(d) and (e) are transhipped and transported through a country or territory which is not part of the customs territory of the Union, for the purposes of proving the customs status in accordance with Article 129 a printout of the fishing logbook of the Union fishing vessel or Union factory ship, accompanied by a printout of the transhipment declaration, where applicable, shall be provided on which, in addition to the information listed in Article 130(1), the following information is stated:
- a an endorsement by the customs authority of that country or territory;
 - b the dates of arrival in and of departure from that country or territory of the products and goods;
 - c the means of transport used for reconsignment to the customs territory of the Union;
 - d the address of the customs authority referred to in point (a).

For the purposes of presentation to the customs authority of a country or territory which is not part of the customs territory of the Union, the printout of the fishing logbook referred to in the first subparagraph does not need to include the information on the place where the products of sea-fishing were caught as set out in Article 130(1) (a).

- 2 Where forms or documents other than a printout of the fishing logbook are used for the purposes of paragraph 1, those forms or documents shall, in addition to the information required under paragraph 1, include a reference to the fishing logbook, which allows for the identification of the respective fishing trip.;

- (16) Article 134 is replaced by the following:

Article 134

**Customs declarations in trade with special
fiscal territories(Article 1(3) of the Code)**

- 1 The following provisions shall apply *mutatis mutandis* to the trade in Union goods referred to in Article 1(3) of the Code:
- a Chapters 2, 3 and 4 of Title V of the Code;
 - b Chapters 2 and 3 of Title VIII of the Code;
 - c Chapters 2 and 3 of Title V of this Regulation;
 - d Chapters 2 and 3 of Title VIII of this Regulation.
- 2 In the context of trade in Union goods referred to in Article 1(3) of the Code which takes place within the same Member State, the customs authorities of that Member State may approve that a single document may be used to declare the dispatch ('dispatch declaration') and the introduction ('introduction declaration') of the goods consigned to, from or between special fiscal territories.

- 3 Until the dates of the upgrading of the National Import Systems referred to in the Annex to Implementing Decision (EU) 2016/578, in the context of trade in Union goods referred to in Article 1(3) of the Code which takes place within the same Member State, the customs authority of the Member State concerned may authorise the use of an invoice or a transport document instead of the dispatch or introduction declaration.;
- (17) in Article 136(1), point (a) is replaced by the following:
- (a) pallets, containers and means of transport, and spare parts, accessories and equipment for those pallets, containers and means of transport, as referred to in Articles 208 to 216.;
- (18) in Article 168, paragraph 2 is deleted;
- (19) in Title VII, Chapter 1, in Section 2, the following Article 177a is inserted:

Article 177a

**Mixed storage of products subject to customs
supervision under end-use(Article 211(1) of the Code)**

The end-use authorisation as referred to in Article 211(1)(a) of the Code shall establish means and methods of identification and of customs supervision for mixed storage of products subject to customs supervision falling within Chapters 27 and 29 of the Combined Nomenclature or of such products with crude petroleum oils falling within CN code 2709 00.

Where the products referred to in the first paragraph do not fall within the same eight-digit CN code, or do not share the same commercial quality and the same technical and physical characteristics, mixed storage may be allowed only where the whole mixture is to undergo one of the treatments referred to in Additional Note 5 to Chapter 27 of the Combined Nomenclature.;

- (20) Article 189 is replaced by the following:

Article 189

**Application of the external transit procedure
in specific cases(Article 226(2) of the Code)**

- 1 Where Union goods are exported to a third country which is a contracting party to the Convention on a common transit procedure or where Union goods are exported and pass through one or more common transit countries and the provisions of the Convention on a common transit procedure apply, the goods shall be placed under the external transit procedure referred to in Article 226(2) of the Code in the following cases:
- a the Union goods have undergone customs export formalities with a view to refunds being granted on export to third countries under the common agricultural policy;
- b the Union goods have come from intervention stocks, they are subject to measures of control as to their use or destination, and they have

undergone customs formalities on export to third countries under the common agricultural policy;

- c the Union goods are eligible for repayment or remission of import duty in accordance with Article 118(1) of the Code.

2 Union goods which are eligible for the repayment or remission of import duty in accordance with Article 118(1) of the Code may be placed under the external transit procedure referred to in Articles 118(4) and 226(2) of the Code.

3 Where Union goods are exported to a third country and moved within the customs territory of the Union under a TIR operation or under a transit procedure in accordance with the ATA Convention or the Istanbul Convention, the goods shall be placed under the external transit procedure referred to in Article 226(2) of the Code.

4 Where goods referred to in Article 1 of Directive 2008/118/EC having the customs status of Union goods are exported, those goods may be placed under the external transit procedure referred to in Article 226(2) of the Code.;

(21) the following Article 197a is inserted:

Article 197a

**Applications for the use of seals of special
type(Article 22(1) 3rd subparagraph of the Code)”**

Where an authorised consignor or an economic operator who applies for the status of authorised consignor referred to in Article 233(4)(a) of the Code applies for an authorisation to use seals of a special type, as referred to in Article 233(4)(c) of the Code, the application may be submitted to the customs authority competent to take a decision in the Member State where the Union transit operations of the authorised consignor are due to begin.;

(22) in Article 207, the following paragraph is added:

Where in this Subsection a commercial use of a means of transport is referred to, it shall mean the use of a means of transport for the transport of persons for remuneration or the use of a means of transport for the industrial or commercial transport of goods, whether or not for remuneration. A private use of a means of transport shall mean the use of a means of transport other than commercial.;

(23) In Article 212, paragraph 2 is replaced by the following:

2. Where means of transport are declared for temporary admission orally in accordance with Article 136(1) or by another act in accordance with Article 139(1), in conjunction with Article 141(1), the authorisation for temporary admission shall be granted to the person who has the physical control of the goods at the moment of the release of goods for the temporary admission procedure unless that person acts on behalf of another person. If so, the authorisation shall be granted to the latter person.;

(24) Article 215 is amended as follows:

(a) the following paragraph is inserted:

2a. Natural persons who have their habitual residence in the customs territory of the Union shall benefit from total relief from import duty in respect of means of road transport which they have hired under a written

contract concluded with a professional car hire service and which they use privately.;

(b) paragraph 4 is deleted;

(25) in Article 218, the following paragraph is added:

4. In the case referred to in Article 215(2a), the means of road transport shall be re-exported within 8 days of having been placed under the temporary admission procedure.;

(26) in Article 220, the following paragraph is added:

The applicant for an authorisation for the use of the temporary admission procedure and the holder of the temporary admission procedure established in the customs territory of the Union shall also benefit from total relief from import duty for welfare materials for seafarers.;

(27) in Article 223, the following paragraph is added:

The applicant and the holder of the procedure may be established in the customs territory of the Union.;

(28) in Article 228, the following paragraph is added:

The applicant and the holder of the procedure may be established in the customs territory of the Union.;

(29) in Article 231, the following paragraph is added:

The applicant and the holder of the procedure may be established in the customs territory of the Union.;

(30) in Article 232, the following paragraph is added:

The applicant and the holder of the procedure may be established in the customs territory of the Union.;

(31) in Article 233, the following paragraph is added:

The applicant and the holder of the procedure may be established in the customs territory of the Union.;

(32) in Article 234, the following paragraph is added:

4. The applicant and the holder of the procedure may be established in the customs territory of the Union.;

(33) in Article 235, the following paragraph is added:

The applicant and the holder of the procedure may be established in the customs territory of the Union.;

(34) in Article 236, the following paragraph is added:

The applicant and the holder of the procedure may be established in the customs territory of the Union in the situations referred to under point (b).;

(35) Annex A is amended as set out in Annex I to this Regulation.

- (36) Annex B is amended as set out in Annex II to this Regulation.
- (37) Annex 22-01 is amended as set out in Annex III to this Regulation

Article 2

Corrections to Delegated Regulation (EU) 2015/2446

Delegated Regulation (EU) 2015/2446 is corrected as follows:

- (1) in Article 124a, the title is replaced by the following:
Article 124a
- Proof of the customs status of Union goods by means of a ‘T2L’ or ‘T2LF’ document(Articles 6(2), 6(3)(a) and 153(2) of the Code);
- (2) in Article 126a, the title is replaced by the following:
Article 126a
- Proof of the customs status of Union goods by production of a shipping company's manifest(Articles 6(2) and 6(3)(a) of the Code);
- (3) in Article 129a, the title is replaced by the following:
Article 129a
- Formalities when issuing a ‘T2L’ or ‘T2LF’ document, an invoice or transport document by an authorised issuer(Articles 6(2) and 6(3)(a) of the Code);
- (4) in Article 129d, the title is replaced by the following:
Article 129d
- Conditions to be authorised to draw up the shipping company's manifest after departure(Articles 6(3)(a) and 153(2) of the Code);
- (5) in Article 131, the title is replaced by the following:
Article 131
- Transhipment(Article 6(3)(a) of the Code);
- (6) in Article 193, the title is replaced by the following:
Article 193
- Authorisations for the status of authorised consignor for placing goods under the Union transit procedure(Article 233(4)(a) of the Code);
- (7) in Article 195, the title is replaced by the following:
Article 195
- Authorisations for the status of authorised consignee for receiving goods moved under the Union transit procedure(Article 233(4)(b) of the Code);
- (8) in Article 197, the title is replaced by the following:
Article 197
- Authorisation for use of seals of a special type(Article 233(4)(c) of the Code);

- (9) Annex A is corrected as set out in Annex IV to this Regulation;
- (10) Annex B is corrected as set out in Annex V to this Regulation;
- (11) Annex B-03 is corrected as set out in Annex VI to this Regulation;
- (12) in Annex B-04, Title II, point (9) 'Formalities en route', the second paragraph below the heading 'Box Transshipment (7/1)', the words 'box 18' are replaced by the words 'the box Identity of means of transport at departure (7/7) and the box Nationality of means of transport at departure (7/8)';
- (13) Annex B-05 is corrected as set out in Annex VII to this Regulation;
- (14) in Annex 71-05, Section A, the first table, the seventh row 'CN Code, net quantity, value (M) of processed products', in the first column 'Common data elements', the text is replaced by the following:
 - CN code, net quantity, value (M) of goods.
- (15) Annex 90 is amended as set out in Annex VIII to this Regulation.

Article 3

Entry into force

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

Article 1(3) shall apply from 2 October 2017.

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

Done at Brussels, 16 May 2018.

For the Commission

The President

Jean-Claude JUNCKER

Status: This is the original version (as it was originally adopted).

- (1) 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).’;