

COMMISSION IMPLEMENTING REGULATION (EU) 2020/893**of 29 June 2020****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 ⁽¹⁾, and in particular Articles 8, 17, 50, 76, 132, 138, 143, 157, 161, 176, 193, 217, 232 and 268 thereof,

Whereas:

- (1) The practical implementation of Regulation (EU) No 952/2013 (the Code) in combination with Commission Implementing Regulation (EU) 2015/2447 ⁽²⁾ has shown that some amendments need to be made to that Implementing Regulation in order to better adjust it to the needs of economic operators and customs administrations as well as to take into account legislative developments and developments regarding the deployment of the electronic systems established for the purposes of the Code.
- (2) The Court of Justice of the European Union, in its judgement in case C-661/15 ⁽³⁾, declared invalid Article 145(3) of Commission Regulation (EEC) No 2454/93 ⁽⁴⁾, establishing a one-year limitation period to take into account adjustments in the price of defective goods for determining their customs value. According to the Court, on the basis of the Customs Code which was applicable at the time ⁽⁵⁾, the debtor could obtain repayment of import duties, proportionate to the reduction in the customs value resulting from the application of Article 145(2) of Regulation (EEC) No 2454/93, until expiry of a time-limit of three years from the communication of those duties to the debtor. However, Article 145(3) of Regulation (EEC) No 2454/93 reduced that possibility to a time-limit of 12 months since the adjustment to the customs value resulting from the application of Article 145(2) of that Regulation could be taken into account only if the adjustment was made within that 12-month time-limit. Article 145(3) of Regulation (EEC) No 2454/93 ran counter to Article 29 of the Customs Code, read in conjunction with Article 78 and Article 236(2) of that Code. It was therefore invalid. Regulations (EEC) No 2913/92 and (EEC) No 2454/93 are no longer in force, but point (c) of Article 132 of Implementing Regulation (EU) 2015/2447 also establishes a one-year limitation for adjusting the customs value of defective goods. It should therefore be deleted so that it is clear that the general time-limit of three years laid down in point (a) of Article 121(1) of the Code for claiming repayment or remission of overcharged duties also applies in relation to defective goods. For the sake of legal certainty, in order to clarify that the one-year limitation period should have never applied in these cases, point (c) of Article 132 of Implementing Regulation (EU) 2015/2447 should be deleted with retroactive effect from the entry into force of that Regulation.
- (3) Article 182 of Implementing Regulation (EU) 2015/2447 requires the use of an electronic information and communication system set up pursuant to Article 16(1) of the Code for the submission, processing, storage and exchange of information relating to entry summary declarations, and for the subsequent exchanges of relevant information. By Implementing Decision (EU) 2019/2151 ⁽⁶⁾, the Commission has decided to set up a new electronic

⁽¹⁾ OJ L 269, 10.10.2013, p. 1.

⁽²⁾ 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).

⁽³⁾ Judgment of the Court of 12 October 2017 in C-661/15, X BV v Staatssecretaris van Financiën, ECLI:EU:C:2017:753.

⁽⁴⁾ 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).

⁽⁵⁾ Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ L 302, 19.10.1992, p. 1).

⁽⁶⁾ Commission Implementing Decision (EU) 2019/2151 of 13 December 2019 establishing the work programme relating to the development and deployment of the electronic systems provided for in the Union Customs Code (OJ L 325, 16.12.2019, p. 168).

system (ICS2) to support customs pre-arrival security and safety risk analysis and related controls, namely, the processing of the entry summary declaration particulars for customs risk analysis and control and the exchanges of information connected to it. Article 182 of Implementing Regulation (EU) 2015/2447 should therefore be amended to specify the purposes for which the ICS2 system is to be used, and also, in order to ensure harmonisation in the customs territory of the Union, to require economic operators to use a harmonised trader interface, designed by the Commission and the Member States, to submit the particulars of entry summary declarations to the customs authorities, and for the exchange of related information.

- (4) Article 183 of Implementing Regulation (EU) 2015/2447 sets out rules for lodging the particulars of the entry summary declaration, including the obligation of having them lodged by different persons in specific cases in accordance with Article 127(6) of the Code (multiple filing). The deployment of ICS2 in three releases (release 1, release 2 and release 3) will gradually allow multiple filing of particulars of the entry summary declaration to relevant transport sectors and business models. Article 183 of Implementing Regulation (EU) 2015/2447 should therefore be amended to clarify the rules applicable until ICS2 is fully in place. The point of departure is the situation under the existing Import Control System. Through that system, carriers in all transport modes (air, sea, inland waters, road and rail), including express carriers, must submit all the particulars of the entry summary declaration at once for goods for which there is no applicable waiver in Article 104 of Commission Delegated Regulation (EU) 2015/2446 ⁽⁷⁾. From the deployment of release 1 of the new electronic system, in the air transport mode, express carriers will in addition be required to lodge the minimum dataset for all consignments, regardless of their value, and postal operators will be required for the first time to lodge the minimum dataset, but only for goods in postal consignments having the Union as final destination. Pursuant to Article 106 of Delegated Regulation (EU) 2015/2446, until release 2 of the new system is deployed, that minimum dataset will be considered as the full entry summary declaration for goods in postal consignments and for goods in consignments not exceeding EUR 22. From the first day of the deployment window for release 2 of ICS2, multiple filing will be possible in air transport. Air carriers are to stop using the existing Import Control System and to progressively connect to the new ICS2, through which they must submit the relevant dataset with the particulars of the entry summary declaration. From the first day of the deployment for release 3 of the new system, multiple filing will be possible in the other transport modes. Carriers in those transport modes are to gradually connect to the new system. The Member States will determine the date as of which the economic operators are obliged to use the different releases of the new system in accordance with paragraph 6 of Part I of the Annex to Implementing Decision (EU) 2019/2151, within the deployment windows set out therein. Article 183 should also be amended to clarify the rules applicable to determine the customs office of first entry where the person filing the particulars of the entry summary declaration does not know the place of first arrival in the Union of the means of transport carrying the goods.
- (5) The obligations of information about the particulars of the entry summary declaration by persons other than the carrier should apply as the three releases of the new system are deployed. Accordingly, the general reference to the deployment of the Import Control System in Article 184 of Implementing Regulation (EU) 2015/2447 should be replaced by more specific references to the three releases of ICS2. The obligation to inform on goods transported by sea should apply from the moment the carrier is obliged to use release 3 of the new system. The obligation to inform on goods transported by air or by post should apply from the moment the carrier is obliged to use release 2 of the new system.
- (6) The obligation of the customs authorities to register the submission of particulars of the entry summary declaration and inform on that registration should also reflect the different releases of ICS2. Accordingly, the general reference to the deployment of the Import Control System in Article 185 of Implementing Regulation (EU) 2015/2447 should be replaced by more specific references to the three releases of the new system. The customs authorities should register and notify the registration of particulars of the entry summary declaration from the first day of the deployment window of release 1 of ICS2. After the deployment of release 2 of that new system, multiple filing will be available in certain situations and therefore Article 185 should also state that, from that date onwards, the customs authorities should be required to immediately notify the carrier about the registration of the particulars of the entry summary declaration by other economic operators, if the carrier has requested to be notified.

⁽⁷⁾ 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).

- (7) Article 186 of Implementing Regulation (EU) 2015/2447 should clarify the time limits for the risk analysis on the basis of the particulars of the entry summary declaration and the necessary measures to be taken in the context of risk analysis. Article 186 of Implementing Regulation (EU) 2015/2447 should provide that, as a general principle, the customs office of first entry, after having received the entry summary declaration on time, must complete the risk analysis before the goods arrive in the customs territory of the Union. However, this time limit should be shorter for goods brought by air. The customs office of first entry should be required to complete the risk analysis on those goods as soon as possible after having received the minimum dataset of the entry summary declaration. In addition, for the purpose of ensuring uniform application of customs controls, Article 186 should also be amended to define the steps that the customs office of first entry is to follow to complete the risk analysis on the basis of the particulars of the entry summary declaration. In particular, on the basis of Articles 46, 47 and 128 of the Code, the customs office of first entry is to exchange information with the Member States indicated in those particulars and with the Member States that have recorded in ICS2 information relating to security and safety risks matching the particulars of the entry summary declaration, requiring those other customs authorities to carry out a risk analysis and to make certain results of that risk analysis available.
- (8) Article 186 of Implementing Regulation (EU) 2015/2447 should also be amended to entitle the customs office of first entry to recommend, following the completion of risk analysis, the most appropriate place and measures to perform controls on the goods. The customs office competent for the place that has been recommended as the most appropriate for the control should have the possibility to choose whether it will follow the recommendation, but should be in any event required to inform the customs office of entry whether or not there has been a control and, in the affirmative, of the results of that control. In addition, it is appropriate to establish a procedural rule pursuant to which the customs authorities are to use ICS2 to inform of the risk assessments and control results in the cases provided in Article 46(5) of the Code or for any other exchange of control results pursuant to Article 47 (2) of the Code. Furthermore, the obligation to carry out risk analysis upon the presentation of the goods should be extended to cover more cases in which the obligation to lodge an entry summary declaration is waived in accordance with Delegated Regulation (EU) 2015/2446.
- (9) The title in Article 187 of Implementing Regulation (EU) 2015/2447 should be amended to reflect that the rules therein are transitional because they only apply until ICS2 is deployed. Until the new system is available, the customs authorities should be required to carry out their risk analysis based on the information in the existing Import Control System. Article 187 of Implementing Regulation (EU) 2015/2447 should state that the existing Import Control System is to be used until the various dates of deployment of the new system. The references to the Delegated Regulation (EU) 2015/2446 in paragraph 5 of Article 187 of Implementing Regulation (EU) 2015/2447 also should be updated. The rules on the impossibility to release the goods before the risk analysis has been carried out and on how to carry the risk analysis after amendment of the entry summary declaration should also apply during the transitional period and should therefore be added to Article 187 of Implementing Regulation (EU) 2015/2447.
- (10) The procedural rules to amend or invalidate the entry summary declaration set out in Article 188 of Implementing Regulation (EU) 2015/2447 should distinguish between the new ICS2 and the existing Import Control System. The new system should be used for filing requests to amend or to invalidate an entry summary declaration. However, Member States should have the possibility to allow submitting requests in paper format for amending or invalidating declarations that were lodged using the existing Import Control System.
- (11) Article 189 of Implementing Regulation (EU) 2015/2447 should be amended to distinguish the rules for diversion of aircrafts and vessels applicable under the existing Import Control System and the ones to be applied under the new electronic system ICS2.
- (12) Following the introduction of the EU Form 302 in Article 1(51) of Delegated Regulation (EU) 2015/2446, Article 207 of Implementing Regulation (EU) 2015/2447 should be amended in order to allow the use of EU form 302 as a proof of the customs status of Union goods.
- (13) Following the amendment to Article 141 of Delegated Regulation (EU) 2015/2446 on acts deemed to be a customs declaration, Article 218 of Implementing Regulation (EU) 2015/2447 should be amended accordingly to clarify in which cases certain customs formalities at entry or exit are also deemed to have been carried out by the act deemed to be a customs declaration.

- (14) Following the introduction, in Article 141(3) of Delegated Regulation (EU) 2015/2446, of a transitional rule for declaring postal consignments by their presentation to customs until the deployment of release 1 of ICS2 to support customs pre-arrival security and safety risk analysis and related controls, Article 220 of Implementing Regulation (EU) 2015/2447 should clarify that the specific rules on acceptance and release of the postal consignments are also transitional.
- (15) Procedural rules should be created for the use of both NATO form 302 and EU form 302 for customs procedures other than transit. New Articles 220a and 220b should therefore be inserted in Implementing Regulation (EU) 2015/2447. In order to ensure the smooth functioning of the procedural rules, Article 221 of that Regulation should require the Member States customs authorities to designate the customs office or offices responsible for customs formalities and controls concerning goods to be moved or used under cover of either NATO form 302 or EU form 302.
- (16) Article 221 of Implementing Regulation (EU) 2015/2447 should also be amended to clarify that the customs office situated in the Member State where the dispatch or the transport of the goods ends is to be the customs office competent for declaring for import certain duty-free goods, if those goods are declared for VAT purposes under a scheme other than the special scheme for distance sales of goods imported from third territories or third countries, so-called Import One Stop Shop, set out in Title XII Chapter 6 Section 4 of Council Directive 2006/112/EC⁽⁸⁾. The objective is to ensure that the VAT rate of the Member State of destination or of consumption of the goods is charged on these goods.
- (17) Article 271 of Implementing Regulation (EU) 2015/2447 should be amended to enhance the harmonised use of the electronic system for the standardised exchange of information (INF). To establish a uniform procedure for the economic operators to introduce the data elements required into this system, a harmonised trader interface should be used by the concerned economic operators.
- (18) Following the introduction of Member States' obligation to designate a customs office responsible for all customs formalities and controls concerning goods to be moved or used under cover of either NATO form 302 or EU form 302 in Article 221 of Implementing Regulation (EU) 2015/2447, Article 285 of that Regulation, providing for the same obligation but for transit only, becomes redundant and should be deleted. In addition, the provisions concerning the supply of NATO forms 302, as well as the procedural rules applying to the use of such forms, should be extended to transit movements under cover of EU form 302. Articles 285, 286 and 287 of Regulation (EU) 2015/2447 should therefore be amended, and new provisions should be inserted.
- (19) Article 321 of Implementing Regulation (EU) 2015/2447 should be amended to clarify the end of the Union transit procedure for goods entering the customs territory of the Union through a fixed transport installation, as well as to clarify the legal situation of such goods once the Union transit procedure has ended.
- (20) Implementing Regulation (EU) 2015/2447 should be amended in order to introduce the possibility for a special discharge of the temporary admission procedure for goods that have been consumed or destroyed during military activities.
- (21) According to Article 324(1) of Implementing Regulation (EU) 2015/2447, economic operators may benefit from the simplified discharge of the inward processing IM/EX procedure because processed products are regarded as re-exported. However, in cases where non-Union goods placed under the inward processing IM/EX procedure would be subject to, inter alia, a commercial policy measure if they were declared for release for free circulation, such simplified discharge is not allowed. Some commercial policy measures are established for purposes of prior Union surveillance, which only apply in case of release for free circulation. Such measures affecting the application of Article 324(1) of Implementing Regulation (EU) 2015/2447 are established in Commission Implementing Regulation (EU) 2016/670⁽⁹⁾ in respect of imports of certain iron and steel products, and in Commission

⁽⁸⁾ Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1).

⁽⁹⁾ Commission Implementing Regulation (EU) 2016/670 of 28 April 2016 introducing prior Union surveillance of imports of certain iron and steel products originating in certain third countries (OJ L 115, 29.4.2016, p. 37).

Implementing Regulation (EU) 2018/640 ⁽¹⁰⁾ in respect of imports of certain aluminium products. Economic operators should be allowed to benefit from the simplification established in Article 324(1) of Implementing Regulation (EU) 2015/2447 with retroactive effect as of 3 years before the entry into force of this amendment subject to the condition that they provide the data elements as required by the relevant surveillance measures. Article 324(2) of Implementing Regulation (EU) 2015/2447 should be therefore amended accordingly.

- (22) In order to ensure that the export procedure of goods moved through fixed installations is complete, Article 331 of Implementing Regulation (EU) 2015/2447 should clarify when those goods are deemed to have been presented to customs.
- (23) Annex 23-02 to Implementing Regulation (EU) 2015/2447 contains specific CN codes and descriptions of products that are no longer in use, due to changes in the Common Customs Tariff ⁽¹¹⁾. An update of the Annex 23-02 is therefore necessary, in particular taking into account that it is the first update since 1 May 2016, when the Union Customs Code, Delegated Regulation (EU) 2015/2446 and Implementing Regulation (EU) 2015/2447 started to apply.
- (24) In order to allow for more flexibility in the business continuity procedure in transit and reduce the formalities and costs incurred by the customs authorities, the validity of the paper comprehensive guarantee certificates and guarantee waiver certificates provided for in Annex 72-04 to Implementing Regulation (EU) 2015/2447 should be prolonged.
- (25) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Amendments to Implementing Regulation (EU) 2015/2447

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

- (1) In Article 132, point (c) is deleted.
- (2) Articles 182 to 186 are replaced by the following:

Article 182

Electronic system relating to entry summary declarations

(Article 16 of the Code)

1. An electronic system set up pursuant to Article 16(1) of the Code shall be used for:
- (a) submitting, processing and storing the particulars of the entry summary declarations and other information relating to those declarations, relating to customs risk analysis for security and safety purposes, including the support of aviation security, and relating to the measures that must be taken based on the results of that analysis;
- (b) exchanging information concerning the particulars of the entry summary declaration and results of risk analysis of entry summary declarations, concerning other information necessary to perform that risk analysis, and concerning measures undertaken on the basis of risk analysis, including recommendations on places of control and the results of those controls;
- (c) exchanging information for monitoring and evaluating the implementation of the common safety and security risk criteria and standards and of the control measures and priority control areas referred to in Article 46(3) of the Code.

⁽¹⁰⁾ Commission Implementing Regulation (EU) 2018/640 of 25 April 2018 introducing prior Union surveillance of imports of certain aluminium products originating in certain third countries (OJ L 106, 26.4.2018, p. 7).

⁽¹¹⁾ Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1).

The development and release dates of the sequenced deployment of the system are set out in the project UCC Import Control System 2 (ICS2) in the Annex to Commission Implementing Decision (EU) 2019/2151 (*).

1a. Economic operators shall use an EU harmonised trader interface, designed by the Commission and the Member States in agreement with each other, for submissions, requests for amendments, requests for invalidations, processing and storage of the particulars of entry summary declarations and for the exchange of related information with the customs authorities.

2. By way of derogation from paragraph 1 of this Article, until the dates of the deployment of the electronic system referred to therein in accordance with the Annex to Implementing Decision (EU) 2019/2151, the electronic system for the lodging and exchange of information relating to entry summary declarations laid down in Regulation (EEC) No 2454/93 shall be used in accordance with Articles 185(1), 187 and 188(3) of this Regulation.

Article 183

Lodging of an entry summary declaration

(Article 127(4), (5) and (6) of the Code)

1. Where none of the waivers from the obligation to lodge an entry summary declaration in Article 104 of Delegated Regulation (EU) 2015/2446 applies, the particulars of the entry summary declaration shall be provided as follows for goods transported by air:

(a) air carriers shall lodge a full entry summary declaration through the electronic system referred to in Article 182(2) until the date set out in accordance with the Annex to Implementing Decision (EU) 2019/2151 for the release 2 of the electronic system referred to in Article 182(1) of this Regulation;

(b) express carriers shall lodge the following:

— where the intrinsic value of the consignment exceeds EUR 22, a full entry summary declaration through the electronic system referred to in Article 182(2) until the date set out in the Annex to Implementing Decision (EU) 2019/2151 as start date of the deployment window of release 2 of the electronic system referred to in Article 182(1) of this Regulation;

— for all consignments, the minimum dataset referred to in Article 106(2) of Delegated Regulation (EU) 2015/2446 through the electronic system referred to in Article 182(1) of this Regulation from the date set out in accordance with the Annex to Implementing Decision (EU) 2019/2151 for the release 1 of that system;

(c) postal operators shall lodge the minimum dataset referred to in Article 106(2) of Delegated Regulation (EU) 2015/2446 for consignments having a Member State as final destination, through the electronic system referred to in Article 182(1) of this Regulation, from the date set out in accordance with the Annex to Implementing Decision (EU) 2019/2151 for the release 1 of that system;

(d) by the submission of one or more dataset through the electronic system referred to in Article 182(1) of this Regulation, from the date set out in accordance with the Annex to Implementing Decision (EU) 2019/2151 for the deployment of release 2 of that system;

1a. Where none of the waivers from the obligation to lodge an entry summary declaration in Article 104 of Delegated Regulation (EU) 2015/2446 applies, for goods transported by sea, inland waterways, road or rail, the particulars of the entry summary declaration shall be provided as follows:

(a) by lodging the full entry summary declaration through the electronic system referred to in Article 182(2), until the date set out in accordance with the Annex to Implementing Decision (EU) 2019/2151 for the deployment of release 3 of the electronic system referred to in Article 182(1) of this Regulation;

(b) by the submission of one or more dataset through the electronic system referred to in Article 182(1) of this Regulation, from the date set out in accordance with the Annex to Implementing Decision (EU) 2019/2151 for the deployment of release 3 of that system.

2. Where the entry summary declaration is lodged by the submission of more than one dataset, or by the submission of the minimum dataset referred to in Article 106(2) and (2a) of Delegated Regulation (EU) 2015/2446, the person submitting the partial or minimum dataset shall do so to the customs office that, according to his/her knowledge, should be the customs office of first entry. If that person does not know the place in the customs territory of the Union at which the means of transport carrying the goods is expected to first arrive, the customs office of first entry may be determined based on the place to which the goods are consigned.

*Article 184***Obligations to inform relating to the provision of particulars of the entry summary declaration by persons other than the carrier**

(Article 127(6) of the Code)

1. From the date set out in accordance with the Annex to Implementing Decision (EU) 2019/2151 for deployment of release 3 of the electronic system referred to in Article 182(1) of this Regulation, in the cases referred to in Article 112(1) of Delegated Regulation (EU) 2015/2446, the carrier and any of the persons issuing a bill of lading shall provide, in the particulars of the entry summary declaration, the identity of any person that has concluded a transport contract with them and has not provided them with the particulars required for the entry summary declaration.

Where the consignee indicated in the bill of lading as not having underlying bills of lading does not make the required particulars available to the person issuing the bill of lading, that person shall provide the identity of the consignee in the particulars of the entry summary declaration.

2. From the date set out in accordance with the Annex to Implementing Decision (EU) 2019/2151 for deployment of release 3 of the electronic system referred to in Article 182(1) of this Regulation, in the cases referred to in Article 112(1) of Delegated Regulation (EU) 2015/2446, the person issuing the bill of lading shall inform the person that concluded a transport contract with him about the issuance of that bill of lading.

In the case of a goods co-loading arrangement, the person issuing the bill of lading shall inform the person with whom he entered into that arrangement of the issuance of that bill of lading.

3. From the date set out in accordance with the Annex to Implementing Decision (EU) 2019/2151 for deployment of release 2 of the system referred to in Article 182(1) of this Regulation, in the cases referred to in Article 113(1) of Delegated Regulation (EU) 2015/2446, the carrier and any of the persons issuing an air waybill shall provide, in the particulars of the entry summary declaration, the identity of any person that has concluded a transport contract with them, or issued an air waybill in respect of the same goods, and did not make the particulars required for the entry summary declaration available to them.

4. From the date set out in accordance with the Annex to Implementing Decision (EU) 2019/2151 for deployment of release 2 of the electronic system referred to in Article 182(1) of this Regulation, in the cases referred to in Article 113(1) of Delegated Regulation (EU) 2015/2446, the person issuing an air waybill shall inform the person who concluded a transport contract with him of the issuance of that air waybill.

In the case of a goods co-loading arrangement, the person issuing the airway bill shall inform the person with whom he entered into that arrangement of the issuance of that airway bill.

5. From the date set out in accordance with the Annex to Implementing Decision (EU) 2019/2151 for deployment of release 2 of the electronic system referred to in Article 182(1) of this Regulation, in the cases referred to in Article 113a(2) and (3) of Delegated Regulation (EU) 2015/2446, the carrier shall provide, in the particulars of the entry summary declaration, the identity of the postal operator or express carrier that does not make the particulars required for the entry summary declaration available to him.

*Article 185***Registration of the entry summary declaration**

(Article 127(1) of the Code)

1. The customs authorities shall register the entry summary declaration upon its receipt and shall immediately notify the declarant or his/her representative of its registration and shall communicate a MRN of the entry summary declaration and the date of registration to that person.

2. From the date set out in the Annex to Implementing Decision (EU) 2019/2151 as start date of the deployment window of release 1 of the electronic system referred to Article 182(1) of this Regulation, where the particulars of the entry summary declaration are provided by the submission of at least the minimum dataset referred to in Article 106(2) and (2a) of Delegated Regulation (EU) 2015/2446 or by the submission of more than one dataset, the customs authorities shall:

(a) register each of those submissions of particulars of the entry summary declaration upon receipt;

- (b) immediately notify the person that submitted the dataset about the registration;
- (c) communicate the MRN of each submission and the date of registration of each submission to that person.

3. The customs authorities shall immediately notify the carrier of the registration, provided that the carrier has requested to be notified and has access to the electronic systems referred to in Article 182 of this Regulation, in any of the following cases:

- (a) where the entry summary declaration is lodged by a person referred to in the second subparagraph of Article 127(4) of the Code;
- (b) where particulars of the entry summary declaration are provided in accordance with Article 127(6) of the Code.

4. The obligation to inform the carrier in the cases referred to in point (b) of paragraph 3 shall apply from the date set out in the Annex to Implementing Decision (EU) 2019/2151 as start date of the deployment window of release 2 of the electronic system referred to in Article 182(1) of this Regulation, provided that the carrier has access to that system.

Article 186

Risk analysis and controls relating to the entry summary declarations

(Articles 46(3) and (5), 47(2) and 128 of the Code)

1. Risk analysis shall be completed before the arrival of the goods at the customs office of first entry, provided that the entry summary declaration has been lodged within the time limits laid down in Articles 105 to 109 of Delegated Regulation (EU) 2015/2446, unless a risk is identified or an additional risk analysis needs to be carried out.

Without prejudice to the first subparagraph, a first risk analysis on goods to be brought into the customs territory of the Union by air shall be carried out as soon as possible upon receipt of the minimum dataset of the entry summary declaration referred to in Article 106(2) and (2a) of Delegated Regulation (EU) 2015/2446.

2. The customs office of first entry shall complete the risk analysis primarily for security and safety purposes after the following exchange of information through the system referred to in Article 182(1):

- (a) Immediately after registration, the customs office of first entry shall make the particulars of the entry summary declaration available to the customs authorities of the Member States indicated in those particulars and to the customs authorities of the other Member States that have recorded in the system information relating to security and safety risks that matches particulars of that entry summary declaration.
- (b) Within the time-limits laid down in Articles 105 to 109 of Delegated Regulation (EU) 2015/2446, the customs authorities of the Member States referred to in point (a) of this paragraph shall perform a risk analysis primarily for security and safety purposes and, if they identify a risk, they shall make the results available to the customs office of first entry.
- (c) The customs office of first entry shall take into account the information on risk analysis results provided by the customs authorities of Member States referred in point (a) to complete the risk analysis.
- (d) The customs office of first entry shall make the results of the completed risk analysis available to the customs authorities of the Member States that contributed to the risk analysis and to those that are potentially concerned by the movement of the goods.
- (e) The customs office of first entry shall notify the completion of the risk analysis to the following persons, provided that they have requested to be notified and have access to the electronic system referred to in Article 182(1):
 - (i) the declarant or his/her representative;
 - (ii) the carrier, if different from the declarant and his/her representative.

3. Where the customs office of first entry requires further information on the particulars of the entry summary declaration for the completion of the risk analysis, that analysis shall be completed after that information has been provided.

For those purposes, the customs office of first entry shall request that information from the person that lodged the entry summary declaration or, where applicable, the person that submitted the particulars of the entry summary declaration. Where that person is different from the carrier, the customs office of first entry shall inform the carrier, provided that the carrier has requested to be notified and has access to the electronic system referred to in Article 182(1).

4. Where the customs office of first entry has reasonable grounds to suspect that goods brought by air could pose a serious aviation security threat, it shall require that the consignment, before being loaded on an aircraft bound for the customs territory of the Union, be screened as High Risk Cargo and Mail in accordance with point 6.7 of the Annex to Commission Implementing Regulation (EU) 2015/1998 (**) and point 6.7.3 of the Annex to Commission Implementing Decision C(2015)8005 final of 16 November 2015 laying down detailed measures for the implementation of the common basic standards on aviation security containing information, as referred to in point (a) of Article 18 of Regulation (EC) No 300/2008.

The customs office of first entry shall notify the following persons, provided that they have access to the electronic system referred to in Article 182(1) of this Regulation:

- (a) the declarant or his/her representative;
- (b) the carrier, if different from the declarant and his/her representative.

Following that notification, the person who lodged the entry summary declaration, or where applicable, the person that submitted the particulars of the entry summary declaration shall provide the customs office of first entry with the results of that screening and with all other related relevant information. The risk analysis shall only be completed after that information has been provided.

5. Where the customs office of first entry has reasonable grounds to consider that goods brought by air or containerised cargo brought by sea, as referred to in Article 105(a) of Delegated Regulation (EU) 2015/2446, would pose such a serious threat to security and safety that immediate action is required, it shall direct that the goods not be loaded on the relevant means of transport.

The customs office of first entry shall notify the following persons, provided that they have access to the electronic system referred to in Article 182(1) of this Regulation:

- (a) the declarant or his/her representative;
- (b) the carrier, if different from the declarant and his/her representative.

That notification shall be made immediately after the detection of the relevant risk and, in the case of containerised cargo brought by sea as referred to in Article 105(a) of Delegated Regulation (EU) 2015/2446, at the latest within 24 hours of the receipt of the entry summary declaration or, where applicable, of the particulars of the entry summary declaration by the carrier.

The customs office of first entry shall also immediately inform the customs authorities of all Member States of that notification and make the relevant particulars of the entry summary declaration available to them.

6. Where a consignment has been identified as posing a threat of such nature that immediate action is required upon arrival of the means of transport, the customs office of first entry shall take that action upon arrival of the goods.

7. After completing the risk analysis, the customs office of first entry may recommend, through the electronic system referred to in Article 182(1), the most appropriate place and measures to carry out a control.

The customs office competent for the place that has been recommended as the most appropriate for control shall decide on the control and shall make through the electronic system referred to in Article 182(1) the results of that decision available to all the customs offices potentially concerned by the movement of goods, at the latest at the moment of presentation of the goods at the customs office of first entry.

7a. In the cases referred to in Article 46(5) and Article 47(2) of the Code, the customs offices shall make the results of their customs controls available to other customs authorities of the Member States through the electronic system referred to in Article 182(1) of this Regulation, and shall exchange risk relevant information through the system referred in Article 36 of this Regulation.

8. Where goods for which the obligation to lodge an entry summary declaration is waived in accordance with points (c) to (k), (m) and (n) of Article 104(1) and Article 104(2) to (4) of Delegated Regulation (EU) 2015/2446 are brought into the customs territory of the Union, the risk analysis shall be carried out upon the presentation of the goods.

9. Goods presented to customs may be released for a customs procedure or re-exported as soon as the risk analysis has been carried out, and the results of the risk analysis and, where required, the measures taken, allow such a release.

10. Risk analysis shall also be carried out if the particulars of the entry summary declaration are amended in accordance with Article 129 of the Code. In that case, without prejudice to the time-limit laid down in the third subparagraph of paragraph 5 of this Article for containerised cargo brought by sea, the risk analysis shall be completed immediately upon receipt of the particulars unless a risk is identified or an additional risk analysis needs to be carried out.

(*) Commission Implementing Decision (EU) 2019/2151 of 13 December 2019 establishing the work programme relating to the development and deployment of the electronic systems provided for in the Union Customs Code (OJ L 325, 16.12.2019, p. 168).

(**) Commission Implementing Regulation (EU) 2015/1998 of 5 November 2015 laying down detailed measures for the implementation of the common basic standards on aviation security (OJ L 299 14.11.2015, p. 1):.

(3) Article 187 is amended as follows:

(a) the title and paragraph 1 are replaced by the following:

'Article 187

Transitional rules for risk analysis

(Article 128 of the Code)

1. By way of derogation from Article 186 of this Regulation, until the dates set out in accordance with the Annex to Implementing Decision (EU) 2019/2151 for deployment of the electronic system referred to in Article 182(1) of this Regulation, the risk analysis shall be based on the information in the entry summary declarations lodged and exchanged in the electronic system referred in Article 182(2) of this Regulation, in accordance with the rules in this Article:.

(b) Paragraph 5 is replaced by the following:

'5. Where goods for which the obligation to lodge an entry summary declaration is waived in accordance with points (c) to (k), (m) and (n) of Article 104(1) and Article 104(2) to (4) of Delegated Regulation (EU) 2015/2446 are brought into the customs territory of the Union, the risk analysis shall be carried out upon presentation of the goods, where available, on the basis of the temporary storage declaration or the customs declaration covering those goods.'

(c) The following paragraphs 6 and 7 are added:

'6. Goods presented to customs may be released for a customs procedure or re-exported as soon as the risk analysis has been carried out and the results of the risk analysis and, where required, the measures taken, allow such a release.

7. Risk analysis shall also be carried out if the particulars of the entry summary declaration are amended in accordance with Article 129 of the Code. In that case, without prejudice to the time-limit laid down in paragraph 3 of this Article for containerised cargo brought by sea, the risk analysis shall be completed immediately upon receipt of the particulars unless a risk is identified or an additional risk analysis needs to be carried out.'

(4) Articles 188 and 189 are replaced by the following:

'Article 188

Amendment and invalidation of an entry summary declaration

(Article 129(1) of the Code)

1. The electronic system referred to in Article 182(1) shall be used for lodging a request for amendment or invalidation of an entry summary declaration or of the particulars therein.

Where different persons request an amendment or an invalidation of the particulars of the entry summary declaration, each of those persons shall only be permitted to request the amendment or invalidation of the particulars that he/she submitted.

2. The customs authorities shall immediately notify the person who lodged the request for amendment or invalidation of their decision to register it or reject it.

Where the amendments to or invalidation of the particulars of the entry summary declaration are lodged by a person different from the carrier, the customs authorities shall also notify the carrier, provided that the carrier has requested to be notified and has access to the electronic system referred to in Article 182(1).

3. By way of derogation from paragraph 1 of this Article, Member States may allow that requests for amending or invalidating the particulars of an entry summary declaration that has been lodged using the electronic system referred to in Article 182(2) are made using means other than the electronic data-processing techniques referred to in Article 6 (1) of the Code.

Article 189

Diversion of a sea-going vessel or aircraft entering the custom territory of the Union

(Article 133 of the Code)

1. Where, after having lodged the entry summary declaration through the electronic system referred to in Article 182(2), a sea-going vessel or an aircraft is diverted and is expected to arrive in the first place at a customs office located in a Member State that was not indicated as a country of routing in the entry summary declaration, the operator of that means of transport shall inform the customs office indicated as the customs office of first entry in the entry summary declaration of that diversion and shall lodge the arrival notification to the actual customs office of first entry.

The first subparagraph of this Article shall not apply where goods have been brought into the customs territory of the Union under a transit procedure in accordance with Article 141 of the Code.

2. The customs office indicated in the entry summary declaration as the customs office of first entry shall immediately after being informed in accordance with paragraph 1 notify the customs office which according to that information is the customs office of first entry of the diversion. It shall ensure the availability of the relevant particulars of the entry summary declaration and of the results of the risk analysis to the customs office of first entry.

3. From the date set out in the Annex to Implementing Decision (EU) 2019/2151 as start date of the deployment window of release 2 of the electronic system referred to in Article 182(1) of this Regulation, where an aircraft is diverted and has arrived in the first place at a customs office located in a Member State that was not indicated as a country of routing in the entry summary declaration, the actual customs office of first entry shall, through that system, retrieve the particulars of the entry summary declaration, the risk-analysis results and the control recommendations made by the expected customs office of first entry.

4. From the date set out in the Annex to Implementing Decision (EU) 2019/2151 as start date of the deployment window of release 3 of the electronic system referred to in Article 182(1) of this Regulation, where a sea-going vessel is diverted and has arrived in the first place at a customs office located in a Member State that was not indicated as a country of routing in the entry summary declaration, the actual customs office of first entry shall, through that system, retrieve the particulars of the entry summary declaration, the risk-analysis results and the control recommendations made by the expected customs office of first entry.’

(5) Article 207 is replaced by the following:

‘Article 207

Proof of the customs status of Union goods in TIR or ATA carnets or forms 302

(Article 6(3) and 153(2) of the Code)

1. In accordance with Article 127 of Delegated Regulation (EU) 2015/2446, Union goods shall be identified in the TIR or ATA carnet or in the NATO form 302 or in the EU form 302 by the code “T2L” or “T2LF”. The holder of the procedure may include one of those codes, as appropriate, accompanied by his signature in the relevant documents in the space reserved for the description of goods before presenting it to the customs office of departure for authentication. The appropriate code “T2L” or “T2LF” shall be authenticated with the stamp of the customs office of departure accompanied by the signature of the competent official.

In case of an electronic NATO form 302 or an electronic EU form 302, the holder of the procedure may also include one of these codes in the form 302 data. In that case, the authentication by the office of departure shall be done in electronic form.

2. When the TIR carnet, the ATA carnet, the NATO form 302 or the EU form 302 covers both Union goods and non-Union goods, they shall be listed separately and the code “T2L” or “T2LF”, as appropriate, shall be entered in such a way that it clearly relates only to Union goods.’

- (6) In Article 218, the title and the introductory sentence are replaced by the following:

Article 218

Customs formalities deemed to have been carried out by an act referred to in Article 141(1), (2), (4), (4a), (5) and (6) to (8) of Delegated Regulation (EU) 2015/2446

(Articles 6(3)(a), 139, 158(2), 172, 194 and 267 of the Code)

For the purposes of Articles 138, 139 and 140 of Delegated Regulation (EU) 2015/2446, the following customs formalities, as applicable, shall be deemed to have been carried out by an act referred to in Article 141(1), (2), (4), (4a), (5), and (6) to (8) of that Delegated Regulation:’

- (7) Article 220 is replaced by the following:

Article 220

Transitional rules for goods in postal consignments

(Articles 158(2), 172 and 194 of the Code)

1. For the purposes of Article 138 of Delegated Regulation (EU) 2015/2446, the customs declaration for goods referred to in Article 141(3) of that Delegated Regulation shall be considered to have been accepted and the goods released when the goods are delivered to the consignee.

2. Where it has not been possible to deliver the goods to the consignee, the customs declaration shall be deemed not to have been lodged.

The goods which have not been delivered to the consignee shall be deemed to be in temporary storage until they are destroyed, re-exported or otherwise disposed in accordance with Article 198 of the Code.’

- (8) The following Articles 220a and 220b are inserted:

Article 220a

Procedural rules applying to the use of NATO form 302 for customs procedures other than transit

(Articles 6(3) and 158(2) of the Code)

1. The customs office designated by the Member State where the military activity on the customs territory of the Union starts shall supply the NATO forces stationed in its territory with NATO forms 302 which:

- (a) are pre-authenticated with the stamp and signature of an official of that office;
- (b) are serially numbered;
- (c) bear the full address of that designated customs office for the return copy of the NATO form 302.

2. At the time of dispatch of the goods, the NATO forces shall do either of the following:

- (a) lodge the NATO form 302 data electronically at the designated customs office;
- (b) complete the NATO form 302 with a statement that the goods are being moved under their control and authenticate this statement by their signature, stamp and date.

3. Where the NATO forces proceed in accordance with point (b) of paragraph 2, they shall, without delay, provide a copy of the NATO form 302 to the customs office designated as responsible for the customs formalities and controls pertaining to the NATO forces dispatching the goods or on whose behalf the goods are being dispatched.

The other copies of the NATO form 302 shall accompany the consignment to the NATO forces of destination, which shall stamp and sign them upon arrival of the goods.

At the time of arrival of the goods, two copies of the form shall be given to the customs office designated as responsible for the customs formalities and controls pertaining to the NATO forces of destination.

That designated customs office shall retain one copy and shall return the second copy to the customs office responsible for customs formalities and controls pertaining to the NATO forces dispatching the goods or on whose behalf the goods are being dispatched.

Article 220b

Procedural rules applying to the use of EU form 302 for customs procedures other than transit

(Articles 6(3) and 158(2) of the Code)

1. The customs office designated by the Member State where the military activity on the customs territory of the Union starts shall supply the military forces of a Member State stationed in its territory with EU forms 302 which:

- (a) are pre-authenticated with the stamp and signature of an official of that office;
- (b) are serially numbered;
- (c) bear the full address of that designated customs office for the return copy of the EU form 302.

2. At the time of dispatch of the goods, the military forces of the Member State shall do either of the following:

- (a) lodge the EU form 302 data electronically at the designated customs office;
- (b) complete the EU form 302 with a statement that the goods are being moved under their control and authenticate this statement by their signature, stamp and date.

3. Where the military forces of the Member State proceed in accordance with point (b) of paragraph 2, they shall provide, without delay, a copy of the EU form 302, to the customs office designated as responsible for the customs formalities and controls pertaining to the military forces of the Member State dispatching the goods or on whose behalf the goods are being dispatched.

The other copies of the EU form 302 shall accompany the consignment to the military forces of the Member State of destination, which shall stamp and sign them upon arrival of the goods.

At the time of arrival of the goods, two copies of the form shall be given to the customs office designated as responsible for customs formalities and controls pertaining to the military forces of the Member State of destination.

That designated customs office shall retain one copy and shall return the second copy to the customs office responsible for customs formalities and controls pertaining to the military forces of the Member State dispatching the goods or on whose behalf the goods are being dispatched.'

(9) In Article 221, the following paragraphs 4, 5 and 6 are added:

'4. The competent customs office for declaring for release for free circulation goods in a consignment which benefits from a relief from import duty in accordance with Article 23(1) or Article 25(1) of Council Regulation (EC) No 1186/2009 (*), under a VAT scheme other than the special scheme for distance sales of goods imported from third territories or third countries set out in Title XII Chapter 6 Section 4 of Council Directive 2006/112/EC (**), shall be a customs office situated in the Member State where the dispatch or the transport of the goods ends.

5. The customs authority in each Member State in whose territory NATO forces eligible to use NATO form 302 are stationed shall designate the customs office or offices responsible for customs formalities and controls concerning goods to be moved or used in the context of military activities.

6. The customs authority in each Member State shall designate the customs office or offices responsible for customs formalities and controls concerning goods to be moved or used in the context of military activities carried out under cover of the EU form 302.

(*) Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty (OJ L 324, 10.12.2009, p. 23).

(**) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1).'

(10) Article 271 is amended as follows:

(a) the following paragraph 1a is inserted:

‘1a. Economic operators shall use an EU harmonised trader interface designed by the Commission and the Member States in agreement with each other for the standardised exchange of information (INF) pertaining to the procedures referred to in paragraph 1.’;

(b) paragraph 2 is replaced by the following:

‘2. Paragraphs 1 and 1a of this Article shall apply from the date of deployment of the UCC Information Sheets (INF) for Special Procedures set out in the Annex to Implementing Decision (EU) 2019/2151.’.

(11) In Title VII, Chapter 2, Section 1, the title of Subsection 4 is replaced by the following:

‘Subsection 4

Movement of goods under cover of NATO form 302 or EU form 302’

(12) Article 285 is deleted.

(13) Article 286 is replaced by the following:

‘Article 286

Supply of NATO forms 302 to NATO forces

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

The designated customs office of the Member State of departure shall supply the NATO forces stationed in its territory with NATO forms 302 which:

- (a) are pre-authenticated with the stamp and signature of an official of that office;
- (b) are serially numbered;
- (c) bear the full address of that designated customs office for the return copy of the NATO form 302.’.

(14) The following Article 286a is inserted:

‘Article 286a

Supply of EU forms 302 to military forces of the Member States

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

The designated customs office of the Member State of departure shall supply the military forces of a Member State stationed in its territory with EU forms 302 which:

- (a) are pre-authenticated with the stamp and signature of an official of that office;
- (b) are serially numbered;
- (c) bear the full address of that designated customs office for the return copy of the EU form 302.’.

(15) Article 287 is replaced by the following:

‘Article 287

Procedural rules applying to the use of NATO form 302

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

1. At the time of dispatch of the goods, the NATO forces shall do either of the following:

- (a) lodge the NATO form 302 data electronically at the customs office of departure or entry;
- (b) complete NATO form 302 with a statement that the goods are being moved under their control and authenticate this statement by their signature, stamp and date;

2. Where the NATO forces lodge the NATO form 302 data electronically in accordance with point (a) of paragraph 1 of this Article, Articles 294, 296, 304, 306 and 314 to 316 of this Regulation shall apply *mutatis mutandis*.

3. Where the NATO forces proceed in accordance with point (b) of paragraph 1, they shall, without delay, give a copy of the NATO form 302 to the designated customs office responsible for customs formalities and controls pertaining to the NATO forces dispatching the goods or on whose behalf the goods are being dispatched.

The other copies of the NATO form 302 shall accompany the consignment to the NATO forces of destination, which shall stamp and sign them upon arrival of the goods.

At the time of arrival of the goods, two copies of the NATO 302 form shall be given to the customs office designated as responsible for customs formalities and controls pertaining to the NATO forces of destination.

That designated customs office shall retain one copy of the NATO 302 form and shall return the second copy to the customs office responsible for customs formalities and controls pertaining to the NATO forces dispatching the goods or on whose behalf the goods are being dispatched.’

(16) The following Article 287a is inserted:

‘Article 287a

Procedural rules applying to the use of EU form 302

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

1. At the time of dispatch of the goods, the military forces of the Member State shall do either of the following:

- (a) lodge the EU form 302 data electronically at the customs office of departure or entry;
- (b) complete the EU form 302 with a statement that the goods are being moved under their control and authenticate this statement by their signature, stamp and date.

2. Where the military forces of the Member State lodge the EU form 302 data electronically in accordance with point (a) of paragraph 1 of this Article, Articles 294, 296, 304, 306 and 314 to 316 shall apply *mutatis mutandis*.

3. Where the military forces of the Member State proceed in accordance with point (b) of paragraph 1, they shall, without delay, give a copy of the EU form 302 to the designated customs office responsible for customs formalities and controls pertaining to the military forces of the Member State dispatching the goods or on whose behalf the goods are being dispatched.

The other copies of the EU form 302 shall accompany the consignment to the military forces of the Member State of destination, which shall stamp and sign them upon arrival of the goods.

At the time of arrival of the goods, two copies of the EU form 302 shall be given to the customs office designated as responsible for customs formalities and controls pertaining to the military forces of the Member State of destination.

That designated customs office shall retain one copy of the EU form 302 and shall return the second copy to the customs office responsible for customs formalities and controls pertaining to the military forces of the Member State dispatching the goods or on whose behalf the goods are being dispatched.’

(17) Article 321 is amended as follows:

(a) paragraph 5 is replaced by the following:

‘5. The Union transit procedure shall be deemed to have ended when:

- (a) the appropriate entry is made in the commercial records of the consignee, or
- (b) the operator of the fixed transport installation certified that the goods transported by fixed transport installation:
 - (i) have arrived at the consignee’s plant;
 - (ii) are accepted into the distribution network of the consignee; or
 - (iii) have left the customs territory of the Union.’

(b) the following paragraph 6 is added:

‘6. Non-Union goods shall be deemed to be in temporary storage from the moment the Union transit procedure has ended in accordance with point (a) or points (b)(i) or (ii) of paragraph 5.’

(18) The following Article 323a is inserted:

Article 323a

Special discharge for goods to be moved or used in the context of military activities

(Article 215 of the Code)

For the purposes of discharging the temporary admission procedure in respect of goods referred to in Article 235a of Delegated Regulation (EU) 2015/2446, their consumption or destruction shall be considered as re-export provided that the consumed or destroyed quantity corresponds to the nature of the military activity.’.

(19) In point (a) of Article 324(2), the following subparagraph is added:

‘However, paragraph 1 shall apply in cases where non-Union goods placed under the inward processing IM/EX procedure would be subject to prior Union surveillance, if they were declared for release for free circulation, subject to the condition that the holder of the authorisation for inward processing IM/EX provides the data elements in accordance with the relevant surveillance measure.’.

(20) In Article 331, the following paragraph 3 is added:

‘3. Where goods transported by a fixed transport installation are taken out of the customs territory of the Union through that installation, those goods shall be deemed to be presented to customs when placed into the fixed transport installation.’.

(21) Annex 23-02 is amended in accordance with the Annex to this Regulation.

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

(a) in Part I Chapter III, point 19.3 is replaced by the following:

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

Where during the period of validity of the certificate the customs office of guarantee is informed that the certificate, as a result of numerous changes, is not sufficiently legible and may be rejected by the customs office of departure, the customs office of guarantee shall invalidate the certificate and issue a new one, if appropriate.

Certificates with a period of validity of two years shall remain valid. Their period of validity may be extended by the customs office of guarantee for a second period not exceeding five years.’;

(b) in Part II Chapter II:

(i) the title is replaced by the following:

CHAPTER II

Specimen of a special stamp used by authorised consignor/authorised issuer;

(ii) point 5 is replaced by the following:

‘5. Authorised consignor/authorised issuer’.

Article 2

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

Article 1(1) shall apply from 1 May 2016.

Article 1(19) shall apply from 12 July 2017.

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

Done at Brussels, 29 June 2020.

For the Commission
The President
Ursula VON DER LEYEN

ANNEX

In Annex 23-02 of Implementing Regulation (EU) 2015/2447, the table is replaced by the following:

LIST OF GOODS REFERRED TO IN ARTICLE 142 (6)

The description of goods in this table is purely indicative and without prejudice to the rules for the interpretation of the Combined Nomenclature. For the purposes of this Annex, the scope of the arrangements laid down in Article 142(6) shall be determined by the scope of the CN codes as they exist at the time of adoption of this Regulation.

CN (TARIC) Code	Description of Goods	Period of validity
0701 90 50	New potatoes	1.1 to 30.6
0703 10 19	Onions (other than sets)	1.1 to 31.12
0703 20 00	Garlic	1.1 to 31.12
0708 20 00	Beans (<i>Vigna spp.</i> , <i>Phaseolus spp.</i>)	1.1 to 31.12
0709 20 00 10	Asparagus, green	1.1 to 31.12
0709 20 00 90	Asparagus, other	1.1 to 31.12
0709 60 10	Sweet peppers	1.1 to 31.12
0714 20 10	Sweet potatoes, fresh, whole, intended for human consumption	1.1 to 31.12
0804 30 00 90	Pineapples, other than dried	1.1 to 31.12
0804 40 00 10	Avocados, fresh	1.1 to 31.12
0805 10 22 0805 10 24 0805 10 28	Sweet oranges, fresh	1.6 to 30.11
0805 21 10 10 0805 21 90 11 0805 21 90 91	Mandarins (including tangerines and satsumas), fresh	1.3 to 31.10
0805 22 00 11	Monreales, fresh	1.3 to 31.10
0805 22 00 20	Clementines (other than monreales), fresh	1.3 to 31.10
0805 29 00 11 0805 29 00 21 0805 29 00 91	Wilkins and similar citrus hybrids, fresh	1.3 to 31.10
0805 40 00 11 0805 40 00 31	Grapefruit, including pomelos, fresh, white	1.1 to 31.12
0805 40 00 19 0805 40 00 39	Grapefruit, including pomelos, fresh, pink	1.1 to 31.12
0805 50 90 10	Limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>), fresh	1.1 to 31.12
0806 10 10	Table grapes	21.11 to 20.7
0807 11 00	Watermelons	1.1 to 31.12
0807 19 00 50	Amarillo, Cuper, Honey dew (including Cantalene), Onteniente, Piel de Sapo (including Verde Liso), Rochet, Tendral, Futuro	1.1 to 31.12
0807 19 00 90	Other melons	1.1 to 31.12

CN (TARIC) Code	Description of Goods	Period of validity
0808 30 90 10	Pears of the variety Nashi (<i>Pyrus pyrifolia</i>), Ya (<i>Pyrus bretschneideri</i>)	1.5 to 30.6
0808 30 90 90	Pears, other	1.5 to 30.6
0809 10 00	Apricots	1.1 to 31.5 1.8 to 31.12
0809 30 10	Nectarines	1.1 to 10.6 1.10 to 31.12
0809 30 90	Peaches	1.1 to 10.6 1.10 to 31.12
0809 40 05	Plums	1.10 to 10.6
0810 10 00	Strawberries	1.1 to 31.12
0810 20 10	Raspberries	1.1 to 31.12
0810 50 00	Kiwifruit	1.1 to 31.12'