

## II

(Non-legislative acts)

## REGULATIONS

## COMMISSION DELEGATED REGULATION (EU) 2016/341

of 17 December 2015

**supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation (EU) 2015/2446**

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 the Council of 9 October 2013 laying down the Union Customs Code ('the Code') <sup>(1)</sup>, and in particular Articles 6, 7, 131, 153, 156, and 279 thereof,

Whereas:

- (1) The Code in accordance with Article 290 of the Treaty, delegates on the Commission the power to supplement certain non-essential elements of the Code.
- (2) The Code promotes the use of information and communication technologies, as laid down in Decision No 70/2008/EC of the European Parliament and of the Council <sup>(2)</sup>, which it recognises as a key element in ensuring trade facilitation and, at the same time, the effectiveness of customs controls. More specifically, according to Article 6(1) of the Code, all exchange of information between customs authorities and between economic operators and customs authorities and storage of such information is to be made using electronic data processing techniques. As a general rule, information and communication systems need to offer the same facilities to economic operators in all Member States.
- (3) Based on the existing planning document related to all IT-related customs projects drawn up in accordance with Decision 70/2008/EC, Commission Implementing Decision 2014/255/EU <sup>(3)</sup> ('the Work Programme') contains a list of the electronic systems which are to be developed by Member States and, where applicable, in close cooperation by Member States and the Commission, in order for the Code to become applicable in practice.
- (4) In this regard, Article 278 of the Code provides that means for the exchange and storage of information other than electronic data-processing techniques may be used on a transitional basis until 31 December 2020 at the latest, where the electronic systems which are necessary for the application of the provisions of the Code are not yet operational.
- (5) While, in principle, the transitional measures contained in this Regulation should be applicable until 31 December 2020 at the latest, in view of the practical and project management considerations of the Work Programme, where the date of deployment of an electronic system falls before the final date laid down in the

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

<sup>(2)</sup> Decision No 70/2008/EC of the European Parliament and of the Council of 15 January 2008 on a paperless environment for customs and trade, OJ L 23, 26.1.2008, p. 21.

<sup>(3)</sup> Commission Implementing Decision 2014/255/EU of 29 April 2014 establishing the Work Programme for the Union Customs Code (OJ L 134, 7.5.2014, p. 46).

Code for the application of transitional provisions, the use of the relevant means for the exchange and storage of information other than electronic data-processing techniques provided in this Regulation should, in the interest of protecting the legal certainty of operators, be accepted as an alternative to the relevant electronic system, where deployed, and then suspended.

- (6) Given the non-availability of the electronic systems necessary for the exchange of information between the customs authorities and between economic operators and customs authorities, transitional measures relating to the form of such applications and decisions should be laid down. Any processing of personal data under this Regulation should be in full compliance with the Union and national data protection provisions in force.
- (7) Where consultations between customs authorities of more than one Member State need to take place before the adoption of a decision relating to the application of the customs legislation, insofar as this consultation would concern the exchange and storage of data through electronic means not yet deployed, transitional measures need to be set up to ensure that such consultations can continue to take place.
- (8) Since the electronic system relating to binding tariff information ('BTI') is yet to be upgraded, in order to offer traders assistance in the determination of the correct tariff classification, the currently used means for BTI applications and decisions, in paper and electronic form, should continue to be used until the system is fully upgraded.
- (9) Since the electronic system which is necessary for the application of the provisions of the Code governing both the application for and the authorisation granting the status of an authorised economic operator ('AEO') is yet to be upgraded, the currently used means, in paper and electronic form need to continue to be used until the system is upgraded.
- (10) Since for the period until the upgrading of the National Import Systems, the current system for the declaration of particulars relating to customs value ('DVI') needs to be used, transitional provisions relating to the communication of certain elements concerning the customs value of goods should be laid down in this Regulation.
- (11) Article 147 of Commission Implementing Regulation (EU) 2015/2447 <sup>(1)</sup> refers to an electronic system set up for the exchange and storage of information pertaining to guarantees which may be used in more than one Member State. In the absence of that electronic system, other means of storage and exchange of this information should be provided for.
- (12) Since the Import Control System, which is necessary for the application of the provisions of the Code governing the entry summary declaration, is not yet fully upgraded, the currently used means for the exchange and storage of information other than the electronic data-processing techniques referred to in Article 6(1) of the Code should have to continue to be used.
- (13) In the same respect, because the current Import Control System is capable of only receiving an entry summary declaration by the submission of one dataset, the Articles stipulating the provision of data in more than one dataset should, until the upgrading of the ICS, be temporarily suspended and alternative requirements should be laid down.
- (14) In order to support and ensure the customs formalities related to the entry of goods with regard to safety and security of the Union and its citizens and to ensure that customs supervision begins at the appropriate time and is duly performed prior to the deployment of the Notification of Arrival, Presentation Notification and Temporary Storage systems, alternative means for exchange and storage of information should be laid down to govern notification of arrival, diversion notification, presentation notification, and temporary storage.
- (15) In order to ensure the smooth functioning of operations related to the placing of goods under a certain customs procedure, the use of paper-based customs declarations should be allowed alongside the existing National Import Systems as long as the latter are not upgraded.
- (16) Considering that the new datasets and formats required by the Code and the provisions adopted based on the Code in relation thereto will not be available until the National Import Systems are upgraded, the possibility should be laid down for customs declarations to be lodged with a different dataset with a view to guaranteeing legal certainty for operators.

<sup>(1)</sup> Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (OJ L 343, 29.12.2015, p. 558).

- (17) While using the simplified declaration, and until the upgrading of the Automated Export System and the National Import Systems, operators should be provided with different deadlines to lodge the supplementary declaration. Member States should thus be able to provide for deadlines other than those outlined in Article 146 of Commission Delegated Regulation (EU) 2015/2446 <sup>(1)</sup>.
- (18) In the same vein, during the transitional period, Member States should be permitted to authorise a simplified customs declaration to take the form of a commercial or administrative document.
- (19) In the cases where a customs declaration is lodged prior to the presentation of the goods, before the electronic systems therefor are deployed and upgraded, the notification of presentation of goods should be permitted to be lodged to customs authorities through the existing national systems or other means.
- (20) The obligation to lodge customs declarations by means of electronic exchange of information provided in Article 6(1) of the Code and the ending of the current waivers from the obligation to lodge summary declarations for postal consignments pose significant challenges for postal operators. The possibility to use a declaration with a reduced data set for some postal consignments also requires adjustments in the data flow and the supporting IT infrastructure of postal operators and the customs authorities of the Member States. Therefore, transitional rules are necessary in order to allow for smooth adjustments to the rules laid down in the Delegated Regulation (EU) 2015/2446.
- (21) In the absence of the UCC Customs Decisions system, all information in relation to the application and authorisation for centralised clearance should continue to be published during the transitional period for access by the Commission and Member States for monitoring purposes.
- (22) In order to allow for the smooth and uninterrupted transit of goods by rail, prior to the upgrading of the New Computerised Transit System ('NCTS'), rules for the continuation of the paper-based Union transit procedure for goods carried by rail should be set up.
- (23) Rules for the continuation of the use of manifests in paper or in electronic form should be established to ensure the continuous and effective movement by airline and shipping companies until the relevant economic operators systems are upgraded.
- (24) To ensure the effective operation of the above-described transitional arrangements, certain provisions of Delegated Regulation (EU) 2015/2446 should equally be amended.
- (25) None of the provisions of this Regulation should impose a requirement on the Commission or the Member States to upgrade or deploy technical systems other than in accordance with the target dates set out in the Annex to Implementing Decision 2014/255/EU.
- (26) The provisions of this Regulation should apply as from 1 May 2016 in order to enable the full application of the Code.

HAS ADOPTED THIS REGULATION:

#### CHAPTER 1

#### GENERAL PROVISIONS

##### *Article 1*

##### **Subject matter**

1. This Regulation lays down transitional measures on the means for the exchange and storage of data referred to in Article 278 of the Code until the electronic systems which are necessary for the application of the provisions of the Code are operational.

<sup>(1)</sup> Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council with regard to detailed rules of specifying some of the provisions of the Union Customs Code (OJ L 343, 29.12.2015, p. 1).

2. Data requirements, formats, and codes, which are to be applied for the transitional periods set out in this Regulation, Delegated Regulation (EU) 2015/2446 supplementing Regulation (EU) No 952/2013, and in Implementing Regulation (EU) 2015/2447 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013, are laid down in the Annexes to this Regulation.

#### SECTION 1

### **Decisions relating to the application of the customs legislation**

#### Article 2

### **Applications and decisions**

Until the date of deployment of the UCC Customs Decisions system referred to in the Annex to Implementing Decision 2014/255/EU, customs authorities may allow for means other than electronic data-processing techniques to be used in relation to applications and decisions and to any subsequent event which may affect the original application or decision that have an impact in one or several Member States.

#### Article 3

### **Means of exchange and storage of information**

1. Until the date of deployment of the UCC Customs Decisions system referred to in the Annex to Implementing Decision 2014/255/EU, customs authorities shall ensure the availability of means of exchange and storage of information so as to ensure consultations which are to take place in accordance with Article 14 of Implementing Regulation (EU) 2015/2447.
2. Each customs authority shall designate contact points responsible for any exchange of information between themselves and other customs authorities as well as between themselves and the Commission, and shall communicate the contact details of the contact points to the Commission.
3. The Commission shall make the list of contact points available on its website.

#### ~~SECTION 2~~

### ~~**Decisions relating to BTI**~~

#### ~~Article 4~~

### ~~**Form of BTI applications and decisions**~~

- ~~1. Until the dates of the upgrading of the BTI system referred to in the Annex to Implementing Decision 2014/255/EU, customs authorities may allow for means other than electronic data-processing techniques to be used for applications and decisions relating to BTI or for any subsequent event which may affect the original application or decision.~~
- ~~2. In the cases referred to in paragraph 1, the following shall apply:~~
  - ~~(a) until the date of the upgrading of the first phase of the electronic system:~~
    - ~~(i) applications for a BTI decision shall be made using the format of the form set out in Annex 2; and~~
    - ~~(ii) BTI decisions shall be taken using the format of the form set out in Annex 3;~~
  - ~~(b) from the date of the upgrading of the first phase of the electronic system until the date of the upgrading of the second phase of the electronic system:~~
    - ~~(i) applications for a BTI decision shall be made using the format of the form set out in Annex 4; and~~
    - ~~(ii) BTI decisions shall be taken using the format of the form set out in Annex 5.~~

## CHAPTER 3

**GUARANTEE FOR A POTENTIAL OR EXISTING CUSTOMS DEBT***Article 7***Means of exchange and storage of information**

1. Until the dates of deployment of the UCC Guarantee Management (GUM) system referred to in the Annex to Implementing Decision 2014/255/EU, customs authorities may allow for means other than electronic data-processing techniques to be used for the exchange and storage of information pertaining to guarantees.
2. In the case referred to in paragraph 1 of this Article, the following shall apply with regard to the exchange and storage of information pertaining to guarantees which may be used in more than one Member State, as referred to in Article 147 of Implementing Regulation (EU) 2015/2447, and which are lodged for any purpose other than transit:
  - (a) the storage of the information shall be done by the customs authorities of each Member State in accordance with the existing national system, and
  - (b) for the exchange of information between customs authorities electronic mail shall be used.
3. The contact point designated in accordance with Article 3(2) shall be responsible for the exchange referred to in paragraph 2(b).

*Article 8***Monitoring of the reference amount by the customs authorities**

1. Until the date of deployment of the GUM system referred to in the Annex to Implementing Decision 2014/255/EU, the person referred to in Article 155(4) of Implementing Regulation (EU) 2015/2447 shall specify in the application for the provision of a comprehensive guarantee the division of the reference amount between the Member States in which he carries out operations, except with respect to goods placed under a Union transit procedure, which are to be covered by the guarantee.
2. The customs office of guarantee receiving the application shall consult the other Member States referred to in the application on the division of the reference amount requested by the person required to provide the guarantee, in accordance with Article 14 of Implementing Regulation (EU) 2015/2447.
3. In accordance with Article 157 of Implementing Regulation (EU) 2015/2447, each Member State shall be responsible for the monitoring of its part of the reference amount.

## SECTION 2

**Placing goods under a customs procedure**

## Article 14

**Means for the exchange of data**

Until the dates of the upgrading of the National Import Systems referred to in the Annex to Implementing Decision 2014/255/EU, customs authorities may allow for means other than electronic data-processing techniques to be used for the lodging of customs declarations for placing goods under the following customs procedures:

- (a) release for free circulation;
- (b) customs warehousing;
- (c) temporary admission;
- (d) end-use;
- (e) inward processing.

## Article 15

**Forms for customs declarations**

Until the dates of the upgrading of the National Import Systems referred to in the Annex to Implementing Decision 2014/255/EU, where means other than electronic processing techniques are used for the customs procedures listed in Article 14, the customs declarations shall be lodged using the forms provided for in Annex 9, Appendices B1-D1, as appropriate.

## Article 16

**Forms for simplified customs declarations**

1. Until the dates of the upgrading of the National Import Systems referred to in the Annex to Implementing Decision 2014/255/EU, where a simplified customs declaration as referred to in Article 166 of the Code is lodged using means other than electronic data-processing techniques for a procedure referred to in Article 14 of this Regulation, this shall be done using the relevant forms provided for in Annex 9, Appendices B1 to B5.
2. Until the dates of the upgrading of the systems referred to in paragraph 1, where a person has been granted an authorisation for the regular use of a simplified declaration as referred to in Article 166(2) of the Code relating to a procedure referred to in Article 14 of this Regulation, the customs authorities may accept a commercial or administrative document as a simplified declaration provided that that document contains at least the particulars necessary for the identification of the goods and is accompanied by an application for the goods to be placed under the relevant customs procedure.

## Article 17

**Lodging a customs declaration prior to the presentation of the goods**

Until the respective dates of deployment of the UCC Automated Export System (AES) and the upgrading of the National Import Systems referred to in the Annex to Implementing Decision 2014/255/EU, where a customs declaration is lodged prior to the presentation of the goods pursuant to Article 171 of the Code, the customs authorities may allow the use of means other than electronic data processing techniques, for the lodging of the notification of presentation.

*Article 18***Means of exchange of information for centralised clearance**

1. Until the respective dates of deployment of the UCC Centralised Clearance for Import system (CCI) and the AES referred to in the Annex to Implementing Decision 2014/255/EU, the customs authorities involved in a centralised clearance authorisation shall cooperate to set out arrangements to ensure compliance with Article 179(4) and (5) of the Code.
2. Customs authorities may allow for means other than electronic data-processing techniques to be used for the exchange of information between customs authorities and between customs authorities and holders of authorisations for centralised clearance.

*Article 19***Storage of information**

1. Member States shall provide to the Commission the list of centralised clearance applications and authorisations, which the latter shall then store in the relevant group in the Communication and Information Resource Centre for Administrations, Businesses and Citizens (CIRCABC).
2. Member States shall keep the list referred to in paragraph 1 up to date.

*Article 20***Rejection of an application for centralised clearance**

Until the respective dates of deployment of the CCI and the AES referred to in the Annex to Implementing Decision 2014/255/EU, the customs authority competent to take a decision may reject applications for centralised clearance where the authorisation would create a disproportionate administrative burden.

*Article 21***Entry in the declarant's records**

1. Until the respective dates of the upgrading of the National Import Systems and the deployment of the AES referred to in the Annex to Implementing Decision 2014/255/EU, customs authorities may allow for the use of means other than electronic data-processing techniques to be used for the lodging of the notification of presentation, except where the obligation to present the goods to customs is waived in accordance with Article 182(3) of the Code.
2. Until the date of deployment of the AES, as referred to in the Annex to Implementing Decision 2014/255/EU, for placing the goods under the export procedure or re-export, customs authorities may allow the notification of presentation to be replaced by a declaration, including a simplified declaration.

## CHAPTER 6

**SPECIAL PROCEDURES**

## SECTION 1

***General provisions for special procedures other than Transit****Article 22***Form for applications and authorisations regarding special procedures**

1. Until the date of deployment of the UCC Customs Decisions system referred to in the Annex to Implementing Decision 2014/255/EU, where an application for an authorisation as referred to in Article 211(1) of the Code is not based on a customs declaration, and where it is submitted by means other than electronic data processing techniques, that application shall be made using the form set out in Annex 12 to this Regulation.

~~CHAPTER 7~~~~GOODS TAKEN OUT OF THE CUSTOMS TERRITORY OF THE UNION~~~~Article 54~~~~Exit of goods~~

~~Until the dates of deployment of the UCC AES referred to in the Annex to Implementing Decision 2014/255/EU, customs authorities may allow for means other than electronic data processing techniques to be used for the exchange and storage of information pertaining to the exit of goods out of the customs territory of the Union.~~

## CHAPTER 8

## FINAL PROVISIONS

## Article 55

**Amendments to Delegated Regulation (EU) 2015/2446**

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

(1) in Article 2, the following paragraphs are added:

‘3. By way of derogation from paragraph 1 of this Article, until the date of deployment of the first phase of the upgrading of the binding tariff information (“BTI”) system and the Surveillance 2 system referred to in the Annex to Implementing Decision 2014/255/EU, column 1a of Annex A of this Regulation shall not apply and the respective data requirements set out in Annexes 2 to 5 to Commission Delegated Regulation (EU) 2016/341 (\*) shall apply.

By way of derogation from paragraph 1 of this Article, until the date of the upgrading of the AEO system referred to in the Annex to Implementing Decision 2014/255/EU, column 2 of Annex A of this Regulation shall not apply and the respective data requirements set out in Annexes 6 and 7 to Delegated Regulation (EU) 2016/341 shall apply.

4. By way of derogation from paragraph 2 of this Article, for the IT systems listed in Annex 1 to Delegated Regulation (EU) 2016/341, until the respective dates of deployment or the upgrading of the relevant IT systems referred to in the Annex to Implementing Decision 2014/255/EU, the common data requirements set out in Annex B of this Regulation shall not apply.

For the IT systems listed in Annex 1 to Delegated Regulation (EU) 2016/341, until the respective dates of deployment or the upgrading of the relevant IT systems referred to in the Annex to Implementing Decision 2014/255/EU, the exchange and storage of information required for declarations, notifications and proof of customs status shall be subject to the data requirements set out in Annex 9 to Delegated Regulation (EU) 2016/341.

Where the data requirements for the exchange and storage of information required for declarations, notifications and proof of customs status are not set out in Annex 9 to Delegated Regulation (EU) 2016/341, Member States shall ensure that the respective data requirements are such as to warrant that the provisions governing those declarations, notifications and proof of customs status can be applied.

5. Until the date of deployment of the UCC Customs Decisions system referred to in the Annex to Implementing Decision 2014/255/EU, customs authorities may decide that appropriate alternative data requirements to those laid down in Annex A of this Regulation are to apply in respect of the following applications and authorisations:

(a) Applications and authorisations relating to the simplification for the determination of amounts being part of the customs value of the goods;



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

6. Where a Member State decides in accordance with paragraph 5 that alternative data requirements are to apply, it shall ensure that those alternative data requirements allow the Member State to verify that the conditions for granting the authorisation concerned are fulfilled, and that they include at least the following requirements:

- (a) The identification of the applicant/holder of the authorisation (data element 3/2 Applicant/Holder of the authorisation or decision identification or, where lacking a valid EORI number of the applicant, data element 3/1 Applicant/Holder of the authorisation or decision);
- (b) The type of application or authorisation (data element 1/1 Application/Decision code type);
- (c) The use of the authorisation in one or more Member States (data element 1/4 Geographical validity — Union), where applicable.

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

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

8. Notwithstanding paragraph 7, until the dates of deployment of the UCC Automated Export System (AES) or of the upgrading of the National Import Systems, where an application for an authorisation is based on a customs declaration in accordance with Article 163(1) of this Regulation, the customs declaration shall also contain the following data:

(a) Data requirements common to all procedures:

- Nature of the processing or use of the goods;
- Technical descriptions of the goods and/or processed products and means of identifying them;
- Estimated period for discharge;
- Proposed office of discharge (not for end-use); and
- Place of processing or use.

(b) Specific data requirements for inward processing:

- Codes of economic conditions referred to in the Appendix to Annex 12 of Delegated Regulation (EU) 2016/341;
- Estimated rate of yield or method by which that rate is to be determined; and
- Whether the calculation of the amount of import duty should be made in accordance with Article 86(3) of the Code (indicate 'yes' or 'no').

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

(2) in Article 3, the following paragraphs are added:

'By way of derogation from the first paragraph, until the date of the upgrading of the EORI system provided for in the Annex to Implementing Decision 2014/255/EU, the common data requirements set out in Annex 12-01 shall not apply.

Until the date of the upgrading of the EORI system, Member States shall collect and store the following data as set out in Annex 9, Appendix E to Delegated Regulation (EU) 2016/341, which shall constitute the EORI record:

- (a) data listed in points 1 to 4 of Annex 9, Appendix E to Delegated Regulation (EU) 2016/341;
- (b) where required by national systems, the data listed in points 5 to 12 of the Annex 9, Appendix E to Delegated Regulation (EU) 2016/341.

Member States shall upload the data collected in accordance with the third paragraph of this Article on a regular basis to the EORI system.

By way of derogation from the second and third paragraph of this Article, it shall be optional for Member States to collect the data element listed in Title I, Chapter 3, Point 4 to Annex 12-01. Where that element is collected by Member States, it shall be uploaded to the EORI system as soon as possible after the upgrading of that system.;

(3) in Article 104, the following paragraphs are added:

'3. Until the dates of the upgrading of the Import Control System referred to in the Annex to Implementing Decision 2014/255/EU, paragraph 2 of this Article shall not apply and the lodging of an entry summary declaration shall be waived in respect of goods in postal consignments;

4. Until the date of upgrading of the Import Control System referred to in the Annex to Implementing Decision 2014/255/EU, the lodging of an entry summary declaration shall be waived in respect of goods in a consignment, the intrinsic value of which does not exceed EUR 22, provided that the customs authorities accept, with the agreement of the economic operator, to carry out a risk analysis using the information contained in, or provided by, the system used by the economic operator.;

(4) in Article 106, the following paragraph is added:

‘3. By way of derogation from paragraphs 1 and 2 of this Article, until the date of upgrading of the Import Control System referred to in the Annex to Implementing Decision 2014/255/EU, the entry summary declaration shall be lodged within the following time-limits:

- (a) for flights with a duration of less than four hours, at the latest by the time of the actual departure of the aircraft; and
- (b) for flights with a duration of four hours or more, at the latest four hours before the arrival of the aircraft at the first airport in the customs territory of the Union.’;

(5) in Article 112, the following paragraph is added:

‘3. Until the dates of the upgrading of the Import Control System referred to in the Annex to Implementing Decision 2014/255/EU, paragraphs 1 and 2 of this Article shall not apply.’;

(6) in Article 113, the following paragraph is added:

‘4. Until the dates of the upgrading of the Import Control System referred to in the Annex to Implementing Decision 2014/255/EU, paragraphs 1 to 3 of this Article shall not apply.’;

(7) the following Article 122a is inserted:

*‘Article 122a*

#### **RSS information and communications system**

(Article 155(2) of the Code)

1. Until the date of deployment of the UCC Customs Decisions system referred to in the Annex to Implementing Decision 2014/255/EU, the Commission and the customs authorities of the Member States shall, using an electronic regular shipping services information and communication system, store and have access to the following information:

- (a) the data of the applications;
- (b) the regular shipping service authorisations and, where applicable, their amendment or revocation;
- (c) the names of the ports of call and the names of the vessels assigned to the service;
- (d) all other relevant information.

2. The customs authorities of the Member State to whom the application has been made shall notify the customs authorities of the other Member States concerned by the shipping service through the electronic regular shipping services information and communication system referred to in paragraph 1.

3. If the customs authorities notified refuse the application it shall be communicated through the electronic regular shipping service information and communication system referred to in paragraph 1.

4. The electronic regular shipping service information and communication system referred to in paragraph 1 shall be used to store the authorisation and to notify the customs authorities of the Member States concerned by the shipping service that the authorisation was issued.

5. Where an authorisation is revoked by the customs authority to whom the application has been made or at the request of the shipping company, that customs authority shall notify the revocation to the customs authorities of the Member States concerned by the shipping service using the electronic regular shipping services information and communication system referred to in paragraph 1.’;

(8) in Article 124, the following paragraph is added:

‘Until the date of deployment of the UCC Proof of Union Status (PoUS) system referred to in the Annex to Implementing Decision 2014/255/EU, the first paragraph of this Article shall not apply.’;

(9) the following Article 124a is inserted:

*Article 124a*

**Proof of the customs status of Union goods by means of a ‘T2L’ or ‘T2LF’ document**

(Article 6(3)(a) of the Code)

Until the deployment of the PoUS system referred to in the Annex to the Implementing Decision 2014/255/EU and when a paper ‘T2L’ or ‘T2LF’ document is used, the following applies:

- (a) The person concerned shall enter ‘T2L’ or ‘T2LF’ in the right-hand subdivision of box 1 of the form and ‘T2Lbis’ or ‘T2LFbis’ in the right-hand subdivision of box 1 of any continuation sheets used.
- (b) The customs authorities may authorise any persons to use loading lists which do not comply with all the requirements, where those persons:
  - are established in the Union;
  - regularly issue the proof of the customs status of Union goods, or whose customs authorities know that they can meet the legal obligations for the use of those proofs;
  - have not committed any serious or repeated offences against customs or tax legislation.
- (c) The authorisations referred to in point (b) shall be granted only where:
  - the customs authorities are able to supervise the procedure and carry out controls without an administrative effort disproportionate to the requirements of the person concerned, and
  - the person concerned keeps records which enable the customs authorities to carry out effective controls.
- (d) A ‘T2L’ or ‘T2LF’ document shall be drawn up in a single original.
- (e) In case of endorsement by customs it shall comprise the following, which should, as far as possible, appear in box ‘C’. Office of departure:
  - in the case of ‘T2L’ or ‘T2LF’ documents, the name and stamp of the competent office, the signature of an official of that office, the date of endorsement and either the registration number or the number of the dispatch declaration, where this is required;
  - in the case of continuation sheets or loading lists, the number appearing on the ‘T2L’ or ‘T2LF’ document, which shall be entered by means of a stamp including the name of the competent office, or by hand; where it is entered by hand, it shall be accompanied by the official stamp of the said office.

The documents shall be returned to the person concerned.’;

(10) in Article 126, the following paragraph is added:

‘3. Until the date of deployment of the PoUS system referred to in the Annex to Implementing Decision 2014/255/EU, in case of endorsement by customs the endorsement shall include the name and stamp of the competent customs office, the signature of an official of that office, the date of endorsement and either the registration number or the number of the dispatch declaration where such a declaration is required.’;

(11) the following Article 126a is inserted:

*Article 126a*

**Proof of the customs status of Union goods by production of a shipping company’s manifest**

(Article 6(3)(a) of the Code)

1. Until the date of deployment of the PoUS system referred to in the Annex to Implementing Decision 2014/255/EU, the shipping company’s manifest shall include at least the following information:

- (a) the name and full address of the shipping company;
- (b) the name of the vessel;

- (c) the place and date of loading;
- (d) the place of unloading.

The manifest shall further include, for each consignment:

- (e) the reference for the bill of lading or other commercial document;
- (f) the number, description, marks and reference numbers of the packages;
- (g) the normal trade description of the goods including sufficient detail to permit their identification;
- (h) the gross mass in kilograms;
- (i) the container identification numbers, where applicable; and
- (j) the following entries for the status of the goods:
  - the letter 'C' (equivalent to 'T2L') for goods whose customs status of Union goods can be demonstrated,
  - the letter 'F' (equivalent to 'T2LF') for goods whose customs status of Union goods can be demonstrated, consigned to or originating in a part of the customs territory of the Union where the provisions of Directive 2006/112/EC do not apply,
  - the letter 'N' for all other goods.

2. In case of endorsement by customs the shipping company's manifest shall include the name and stamp of the competent customs office, the signature of an official at that office and the date of endorsement.;

(12) Article 128 is amended as follows

- (a) the title is replaced by the following:

**'Facilitation for issuing a means of proof by an authorised issuer'**

- (b) paragraph 2 is replaced by the following:

'2. Until the date of deployment of the PoUS system referred to in the Annex to Implementing Decision 2014/255/EU, the customs authorities of any Member State may authorise any person, established in the customs territory of the Union, who applies to be authorised to establish the customs status of Union goods by means of an invoice or a transport document relating to goods having the customs status of Union goods which value exceeds EUR 15 000, of a 'T2L' or a 'T2LF' document or of a shipping company's manifest, to use such documents without having to present them for endorsement to the competent customs office.'

- (c) the following paragraphs are added:

'3. The authorisations referred to in paragraphs 1 and 2 shall be issued by the competent customs office at the request of the person concerned.

4. The authorisation referred to in paragraph 2 shall be granted only where

- (a) the person concerned has not committed any serious or repeated offences against customs or tax legislation;
- (b) the competent customs authorities are able to supervise the procedure and carry out controls without an administrative effort disproportionate to the requirements of the person concerned;
- (c) the person concerned keeps records which enable the customs authorities to carry out effective controls; and
- (d) the person concerned regularly issues the proof of the customs status of Union goods, or whose competent customs authorities know that he can meet the legal obligations for the use of those proofs.

5. Where the person concerned has been granted the status of AEO in accordance with Article 38 of the Code, the conditions listed under paragraph 4(a) to (c) of this Article are deemed to be fulfilled.;

(13) the following Articles 129a to Article 129d are inserted:

*‘Article 129a*

**Formalities when issuing a ‘T2L’ or ‘T2LF’ document, an invoice or transport document by an authorised issuer**

(Article 6(3)(a) of the Code)

1. Until the date of deployment of the PoUS system referred to in the Annex to Implementing Decision 2014/255/EU, the authorised issuer shall make a copy of each ‘T2L’ or ‘T2LF’ document issued. The customs authorities shall specify the conditions under which the copy shall be presented for purposes of control and retained for at least three years.

2. The authorisation referred to in Article 128(2) shall specify, in particular:

- (a) the customs office assigned responsibility for pre-authenticating the ‘T2L’ or ‘T2LF’ forms used for drawing up the documents concerned, for the purposes of Article 129b(1);
- (b) the manner in which the authorised issuer shall establish that the forms have been properly used;
- (c) the excluded categories or movements of goods;
- (d) the period within which and the manner in which the authorised issuer shall notify the competent customs office in order to enable it to carry out any necessary controls before departure of the goods.
- (e) that the front of the commercial documents concerned or box ‘C. Office of departure’ on the front of the forms used for the purposes of compiling the ‘T2L’ or ‘T2LF’ document and, where appropriate, the continuation sheets, shall be stamped in advance with the stamp of the customs office referred to in paragraph 2(a) and signed by an official of that office; or
  - (i) stamped in advance with the stamp of the customs office referred to in paragraph 2(a) and signed by an official of that office; or
  - (ii) stamped by the authorised issuer with a special stamp. The stamp may be pre-printed on the forms where the printing is entrusted to a printer approved for that purpose. Boxes 1 and 2 and 4 to 6 of the special stamp have to be completed with the following information:
    - Coat of arms or any other signs or letter characterising the country;
    - Competent customs office;
    - Date;
    - Authorised issuer; and
    - Authorisation number.
- (f) Not later than on consignment of the goods, the authorised issuer shall complete and sign the form. He shall also enter in box ‘D’. Control by ‘office of departure’ of the ‘T2L’ or ‘T2LF’ document, or in a clearly identifiable space on the commercial document used, the name of the competent customs office, the date of completion of the document, and one of the following endorsements:
  - Expedidor autorizado
  - Godkendt afsender
  - Zugelassener Versender
  - Εγκεκριμένος αποστολέας
  - Authorised consignor
  - Expéditeur agréé
  - Speditore autorizzato

- Toegelaten afzender
- Expedidor autorizado
- Hyväksytty lähettäjä
- Godkänd avsändare
- Schválený odesílatel
- Volitatud kaubasaatja
- Atzītais nosūtītājs
- Įgaliotas siuntėjas
- Engedélyezett feladó
- Awtorizzat li jibghat
- Upoważniony nadawca
- Pooblaščenj pošiljatelj
- Schválený odosielateľ
- Одобрен изпращач
- Expeditor agreed

#### Article 129b

#### Facilitations for an authorised issuer

(Article 6(3)(a) of the Code)

1. Until the date of deployment of the PoUS system referred to in the Annex to Implementing Decision 2014/255/EU, the authorised issuer may be authorised not to sign 'T2L' or 'T2LF' documents or commercial documents used bearing the special stamp referred to in Article 129a(2)(e)(ii) which are drawn up by an electronic or automatic data processing system. Such authorisation shall be subject to the condition that the authorised issuer has previously given those authorities a written undertaking acknowledging his liability for the legal consequences arising from all 'T2L' or 'T2LF' documents or commercial documents issued bearing the special stamp.

2. T2L or 'T2LF' documents or commercial documents drawn up in accordance with paragraph 1 shall contain in place of the authorised issuer's signature one of the following endorsements:

- Dispensa de firma
- Fritaget for underskrift
- Freistellung von der Unterschriftsleistung
- Δεν απαιτείται υπογραφή
- Signature waived
- Dispense de signature
- Dispensa dalla firma
- Van ondertekening vrijgesteld
- Dispensada a assinatura
- Vapautettu allekirjoituksesta

- Befriad från underskrift
- Podpis se nevyžaduje
- Allkirjanõudest loobutud
- Derīgs bez paraksta
- Leista nepasirašyti
- Aláírás alól mentesítve
- Firma mhux meħtieġa
- Zwolniony ze składania podpisu
- Opustitev podpisa
- Oslobodenie od podpisu
- Освобожден от подпис
- Dispensă de semnătură
- Oslobođeno potpisa.

*Article 129c*

**Authorisation to draw up the shipping company's manifest after departure**

(Article 153(2) of the Code)

Until the date of deployment of the PoUS system referred to in the Annex to Implementing Decision 2014/255/EU, the customs authorities of the Member States may authorise shipping companies not to draw up the shipping company's manifest referred to in Article 199(2) of Implementing Regulation (EU) 2015/2447 serving to demonstrate the customs status of Union goods until, at the latest, the day after the departure of the vessel and, in any case, before its arrival at the port of destination.

*Article 129d*

**Conditions to be authorised to draw up the shipping company's manifest after departure**

(Article 153(2) of the Code)

1. Until the date of deployment of the UCC Customs Decisions system referred to in the Annex to Implementing Decision 2014/255/EU, the authorisation not to draw up the shipping company's manifest serving to demonstrate the customs status of Union goods until, at the latest, the day after the departure of the vessel and, in any case, before its arrival at the port of destination, shall be granted only to international shipping companies which fulfil the following conditions:

- (a) they are established in the Union;
- (b) they regularly issue the proof of the customs status of Union goods, or whose customs authorities know that they can meet the legal obligations for the use of those proofs;
- (c) they have not committed any serious or repeated offences against customs or tax legislation;
- (d) they use electronic data interchange systems to transmit information between the ports of departure and destination in the customs territory of the Union;
- (e) they operate a significant number of voyages between the Member States on recognised routes.



2. The authorisations referred to in paragraph 1 shall be granted only where:
- (a) the customs authorities are able to supervise the procedure and carry out controls without an administrative effort disproportionate to the requirements of the person concerned, and
  - (b) the persons concerned keep records which enable the customs authorities to carry out effective controls.

3. Where the person concerned holds an AEO certificate referred to in Article 38(2)a of the Code, the requirements set out in paragraph 1(c) and 2(b) of this Article shall be deemed to be met.

4. On receipt of an application, the customs authorities of the Member State where the shipping company is established shall notify the other Member States in whose respective territories the ports of departure and intended destination are situated of that application.

If no objection is received within 60 days of the date of notification, the customs authorities shall authorise use of the simplified procedure described in Article 129 c.

This authorisation shall be valid in the Member States concerned and shall apply only to transport operations between the ports to which it refers.

5. The simplification shall be operated as follows:
- (a) the manifest for the port of departure shall be transmitted by electronic data interchange system to the port of destination;
  - (b) the shipping company shall enter in the manifest the information indicated in Article 126a;
  - (c) the manifest transmitted by electronic data exchange (data exchange manifest) shall be presented to the customs authorities at the port of departure at the latest on the working day following the departure of the vessel and in any case before it arrives at the port of destination. The customs authorities may require a printout of the data exchange manifest to be presented when they do not have access to an information system as approved by the customs authorities containing the data exchange manifest;
  - (d) the data exchange manifest shall be presented to the customs authorities at the port of destination. The customs authorities may require a printout of the data exchange manifest to be presented when they do not have access to an information system as approved by the customs authorities containing the data exchange manifest.

6. The following notifications shall be made:
- (a) the shipping company shall notify all offences and irregularities to the customs authorities;
  - (b) the customs authorities at the port of destination shall notify the customs authorities at the port of departure and the authority which issued the authorisation of all offences and irregularities at the earliest opportunity.;

(14) in Article 138, the following paragraph is added:

'However, the dates of the upgrading of the National Import Systems for the Member State where the goods are deemed to be declared, as referred to in the Annex to Implementing Decision 2014/255/EU, the following shall apply:

- (a) point (f) of the first paragraph shall only apply where the goods in question also benefit from relief from other charges, and
- (b) goods the intrinsic value of which does not exceed EUR 22 shall be deemed to be declared for release for free circulation in accordance with Article 141.;

(15) in Article 141, the following paragraph is added:

'5. Until the dates of the upgrading of the National Import Systems for the Member State where the goods are deemed to be declared, as referred to in the Annex to Implementing Decision 2014/255/EU, goods the intrinsic value of which does not exceed EUR 22 shall be deemed to be declared for release for free circulation by their presentation to customs pursuant to Article 139 of the Code provided that the data required are accepted by the customs authorities.'

(16) in Article 144, the following paragraphs are added:

'Until the dates of the upgrading of the relevant National Import Systems necessary for the submission of presentation notifications, as referred to in the Annex to Implementing Decision 2014/255/EU, the customs declaration for release for free circulation of goods in postal consignments referred to in the first paragraph shall be considered to have been lodged and accepted by the act of their presentation to customs, provided the goods are accompanied by a CN22 declaration/or a CN23 declaration or both.

In the cases referred to in the first subparagraph of Article 141, paragraph 2 and in paragraph 3 of that Article, the consignee shall be considered to be the declarant and, where applicable, the debtor. In the cases referred to in the second subparagraph of Article 141, paragraph 2 and in paragraph 4 of that Article, the consignor shall be considered to be the declarant and, where applicable, the debtor. The customs authorities may provide that the postal operators shall be considered as the declarant, and, where applicable, as the debtor.'

(17) in Article 146, the following paragraph is added:

'4. Until the respective dates of deployment of the AES and the upgrading of the relevant National Import Systems referred to in the Annex to Implementing Decision 2014/255/EU and without prejudice to Article 105(1) of the Code, customs authorities may allow for deadlines other than those specified in paragraphs 1 and 3 of this Article.'

(18) in Article 181, the following paragraph is added:

'5. Until the dates of deployment of the UCC Information Sheets (INF) for Special Procedures system referred to in the Annex to Implementing Decision 2014/255/EU, by derogation from paragraph 1 of this Article, means other than electronic data processing techniques may be used.'

(19) in Article 184, the following paragraph is added:

'Until the dates of the upgrading of the New Computerised Transit System referred to in the Annex to Implementing Decision 2014/255/EU, the MRN of a transit declaration shall be submitted to the customs authorities by the means referred to in points (b) and (c) of the first paragraph.'

#### Article 56

#### **Dates of the upgrading or deployment of the electronic systems concerned**

1. The Commission shall publish on its website a detailed overview of the dates of the upgrading or deployment of the electronic systems referred to in the Annex to Implementing Decision 2014/255/EU. The Commission shall keep that overview up to date.

2. Member States shall inform the Commission in detail of their national planning in relation to the deployment windows of the systems referred to in the Annex to Implementing Decision 2014/255/EU as soon as possible and in no case later than six months before the planned date of deployment for a given IT system. Member States shall keep the Commission up to date on their national planning in this regard.

*Article 57*

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

It shall apply from 1 May 2016.

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

Done at Brussels, 17 December 2015.

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

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## ANNEX 1

## TABLE LEGEND

**Column headings**

Annex B matrix Columns	Declarations/notifications/proof of the customs status of Union goods	IT systems as referred to in the Annex to Implementing Decision 2014/255/EU	Transitional data requirements contained in this Delegated Regulation
A1	Exit summary declaration	AES	Annex 9 — Appendix A
A2	Exit summary declaration — Express consignments	AES	Annex 9 — Appendix A
A3	Re-export notification	AES	—
B1	Export declaration and re-export declaration	AES	Annex 9 — Appendix C1
B2	Special procedure — processing — declaration for outward processing	National SPE	Annex 9 — Appendix C1
B3	Declaration for Customs warehousing of Union goods	National SPE	Annex 9 — Appendix C1
B4	Declaration for dispatch of goods in the context of trade with special fiscal territories	National	—
C1	Export Simplified declaration	AES	Annex 9 — Appendix A
C2	Presentation of goods to customs in case of entry in the declarant's records or in the context of customs declarations lodged prior to the presentation of the goods at export	National EXP	—
D1	Special procedure — transit declaration	NCTS update	Annex 9 — Appendix C1 and Appendix C2
D2	Special procedure — Transit declaration with reduced dataset — (transport by rail, air and maritime transport)	NCTS update	—
D3	Special procedure — Transit — Use of an electronic transport document as customs declaration — (transport by air and maritime transport)	National	—
E1	Proof of the customs status of Union goods (T2L/T2LF)	PoUS	Annex 9 — Appendix C1
E2	Customs goods manifest	PoUS & national for authorised issuers	—
F1a	Entry summary declaration — Sea and inland waterways — Complete dataset	ICS2	Annex 9 — Appendix A

Annex B matrix Columns	Declarations/notifications/proof of the customs status of Union goods	IT systems as referred to in the Annex to Implementing Decision 2014/255/EU	Transitional data requirements contained in this Delegated Regulation
F1b	Entry summary declaration — Sea and inland waterways — Partial dataset lodged by the carrier	ICS2	—
F1c	Entry summary declaration — Sea and inland waterways — Partial dataset provided by a person pursuant to Article 127(6) of the Code and in accordance with Article 112(1) first subparagraph	ICS2	—
F1d	Entry summary declaration — Sea and inland waterways — Partial dataset provided by a person pursuant to Article 127(6) of the Code and in accordance with Article 112(1) second subparagraph	ICS2	—
F2a	Entry summary declaration — Air cargo (general) — Complete dataset	ICS2	Annex 9 — Appendix A
F2b	Entry summary declaration — Air cargo (general) — Partial dataset lodged by the carrier	ICS2	—
F2c	Entry summary declaration — Air cargo (general) — Partial dataset provided by a person pursuant to Article 127(6) of the Code and in accordance with Article 113(1)	ICS2	—
F2d	Entry summary declaration — Air cargo (general) — Minimum dataset to be lodged pre-loading, in relation with situations defined in Article 106(1) second subparagraph and in accordance with Article 113(1)	ICS2	—
F3a	Entry summary declaration — Express consignments — Complete dataset	ICS2	Annex 9 — Appendix A
F3b	Entry summary — Express consignments — Minimum dataset to be lodged pre-loading in relation with situations defined in Article 106(1) second subparagraph	ICS2	—
F4a	Entry summary declaration — Postal consignments — Complete dataset	ICS2	—
F4b	Entry summary declaration — Postal consignments — Partial dataset lodged by the carrier	ICS2	—

Annex B matrix Columns	Declarations/notifications/proof of the customs status of Union goods	IT systems as referred to in the Annex to Implementing Decision 2014/255/EU	Transitional data requirements contained in this Delegated Regulation
F4c	Entry summary declaration — Postal consignments — Minimum dataset to be lodged pre-loading in relation with situations defined in Article 106(1) second subparagraph <sup>(1)</sup> and in accordance with Article 113(2)	ICS2	—
F4d	Entry summary declaration — Postal consignments — Partial dataset at receptacle level lodged pre-loading in relation with situations defined in Article 106(1) second subparagraph and in accordance with Article 113(2)	ICS2	—
F5	Entry summary declaration — Road and rail	ICS2	Annex 9 — Appendix A
G1	Diversion Notification	ICS2	Annex 9 — Appendix A
G2	Notification of arrival	National AN and ICS2	—
G3	Presentation of goods to customs	National PN	—
G4	Temporary storage declaration	National TS	—
G5	Arrival notification in case of movement of goods under temporary storage	National TS	—
H1	Declaration for release for free circulation and Special procedure — specific use — declaration for end-use	National IMP	Annex 9 — Appendix C1 DV1 Annex (only for declaration for release for free circulation)
H2	Special procedure — storage — declaration for customs warehousing	National SPE	Annex 9 — Appendix C1
H3	Special procedure — specific use — declaration for temporary admission	National SPE	Annex 9 — Appendix C1
H4	Special procedure — processing — declaration for inward processing	National SPE	Annex 9 — Appendix C1
H5	Declaration for the introduction of goods in the context of trade with special fiscal territories	National IMP	—
H6	Customs declaration in postal traffic for release for free circulation	National IMP	—

## ANNEX 12

**APPLICATION AND AUTHORISATION FORMS****General remarks**

The layout of the models is not binding; e.g. instead of boxes the Member States may provide for forms with a line structure or if required the space of the boxes may be extended. Member States may also use national IT systems for accepting applications and granting authorisations.

However, the order numbers and the appropriate text are obligatory.

The Member States may provide for boxes or lines for national purposes. These boxes or lines shall be indicated by an order number plus a capital letter (e.g. 5A).

In principle boxes with a bold order number must be completed. The explanatory note refers to exceptions.

The Appendix contains the codes for economic conditions.







## Application for authorisation to use simplifications

### Continuation form — IMPORT

<b>Original</b>	<b>7. Records for the procedure</b>	
	7.a. Place where the records are held	
	7.b. Type of records	
	7.c. Other relevant information	
<b>8. Type of goods</b>		
	8.a. CN-Code	Description
	8.b. Estimated total quantity	8.c. Estimated number of transactions
	8.d. Estimated total customs value	8.e. Average of duty amount
<b>9. Authorised locations of goods / Customs offices</b>		
	a. Location	b. local customs office
<b>10. Customs offices of import (simplified declaration)</b>		
<b>11. Supervising office (if applicable)</b>		
<b>12. Type of simplified declaration</b>		
<input type="checkbox"/> Single administrative document (SAD)		
<input type="checkbox"/> Electronic declaration		
<input type="checkbox"/> commercial or other administrative document		
to be specified:		
<b>13. Additional information / conditions</b>		
15. I consent to the exchange of any information with the customs authorities of any other Member State involved.		
<b>Place and date</b>		<b>Signature and name</b>

**Explanatory notes to the different boxes of the application form**

General remark:

If necessary the requested information can be presented in a separate annex to the application form, referring to the box of the form concerned.

Member States may require additional information.

1. Enter full name and address of the applicant. The applicant is the person to whom the authorisation will be issued.
  - 1.a Enter the Company Identification number.
  - 1.b Enter, if applicable, any internal reference number, to refer to this application in the authorisation.
  - 1.c Enter the relevant contact information (contact person, contact address, phone number, fax number, e-mail address)
  - 1.d Indicate the type of representation for lodgement of a declaration by inserting a 'X' in the appropriate box.
2. Indicate which type of simplification (entry in the records and/or simplified declaration) and which customs procedure (for import and/or export) is applied for by inserting an 'X' in the appropriate box.

In the case of an application or authorisation for centralised clearance, please indicate if a full declaration will be lodged.

- 2.a and b. Regarding inward processing procedure, enter the code 1 for the suspension system and code 2 for the drawback system.

Regarding re-exportation, simplifications can be applied for where a customs declaration is required.

3. Enter the relevant code:
  1. first application for an authorisation other than centralised clearance.
  2. application for modified or renewed authorisation (also indicate the appropriate authorisation number).
  3. first application for centralised clearance.
- 4.a Indicate if the status of authorised economic operator is certified; if 'YES', enter the corresponding number.
- 4.b Enter the type, reference and — if applicable — the expiry date of the relevant authorisation(s) for which the applied simplification(s) will be used; in case authorisation(s) is/are just applied for, enter the type of applied authorisation(s) and the date of application

For the type of authorisation enter one of the following codes:

CWH	Customs Warehouse Procedure
IPR	Inward Processing Relief
TI	Temporary Importation
EU	End Use
PCC	Processing under Customs Control
OPR	Outward Processing Relief

5. Information on main accounts, commercial, fiscal or other accounting material
  - 5.a Enter the full address of the location where the main accounts are held.
  - 5.b Enter the type of accounts (electronic or paper-based, and type of system and software in use).
6. Enter the number of continuation forms attached to this application.
7. Information on records (customs related accounts).
  - 7.a Enter full address of the location where the records are held.
  - 7.b Enter the type of records (electronic or paper-based, and type of system and software in use).
  - 7.c Enter, if applicable, other relevant information regarding to the records.
8. Information about type of goods and transactions.
  - 8.a Enter, if applicable, the relevant CN-Code otherwise enter at least the chapter of CN and the description of the goods.
  - 8.b Enter the relevant information on a monthly basis.
  - 8.c Enter the relevant information on a monthly basis.
9. Information on authorised locations of goods and responsible customs office.
  - 9.a For the entry in the declarant's records enter the full address of the location of the goods.
  - 9.b Enter the full name, address and contact information of the local customs office responsible for the location of goods mentioned in box 9.a.
10. Enter the full name, address and contact information of the relevant customs offices where the simplified declaration is to be lodged.
11. Enter, if applicable, the full name, address and contact information of the supervising office.
12. Indicate, by inserting an 'X' in the appropriate box, the type of simplified declaration; in case of using commercial or other administrative documents, the type of documents in use must be specified.



**European Union**

MODEL

**Application for authorisation to use a Special Procedure other than transit**

*Note: Please refer to the appropriate explanatory note when filling out this form*

<b>Original</b>	<b>1 Applicant</b>		Reserved for customs purposes	
	<b>2 Customs procedure(s)</b>		<b>3 Type of application</b>	4 Continuation forms
<b>5 Place and kind of accounts/records</b>				
<b>6 Period of validity of the authorisation</b>				
a     b				
<b>7 Goods to be placed under the customs procedure</b>				
<b>CN code</b>		<b>Description</b>	<b>Quantity</b>	<b>Value</b>
<b>8 Processed products</b>				
<b>CN code</b>		<b>Description</b>	<b>Rate of yield</b>	

<b>9 Details of the planned activities</b>			
<b>10 Economic conditions</b>			
<b>11 Customs office(s)</b>			
<b>a</b>	<b>of entry</b>		
<b>b</b>	<b>of discharge</b>		
<b>c</b>	Supervising office(s)		
<b>12 Identification</b>	<b>13 Period for discharge (months)</b>	<b>14 Simplified procedures</b>	
		<b>a</b>	<b>b</b>
<b>15 Transfer</b>			
<b>16 Additional information</b>			
<b>17</b>			
Signed .....		Dated .....	
Name .....			



**European Union**

MODEL

**Application for authorisation to operate a customs warehouse**

— continuation form —

<b>Original</b>	<b>18 Warehouse type</b>		
	<b>19 Warehouse or storage facilities</b>		
	<b>20 Deadline for lodging inventory of goods</b>		
	<b>21 Loss rate</b>		
	<b>22 Storage of goods not under the customs warehousing procedure</b>		
	CN code	Description	Category/customs procedure
	<b>23 Usual forms of handling</b>		
<b>24 Temporary removal. Purpose:</b>			
<b>25 Additional information</b>			
<b>26</b>			
Signed .....		Dated .....	
Name .....			



**European Union**

MODEL

**Application for authorisation to use inward processing**

— continuation form —

<b>Original</b>	18 Equivalent goods	
	CN code	Description
	19 Prior exportation	
	20 Release for free circulation without a customs declaration?	
	21 Additional information	
	22	
	Signed .....	Dated .....
	Name .....	



**European Union**

MODEL

**Application for authorisation to use outward processing**

— continuation form —

<b>Original</b>	18 System	
	19 Replacement products	
	CN code	Description
20 Article 147(2) of the Code? [not applicable]		
21 Article 586(2)? [not applicable]		
22 Additional information		
23		
Signed .....		Dated .....
Name .....		





## European Union

MODEL

## Authorisation to use a Special Procedure other than transit

		GB .....	
		(Authorisation number)	
Original	1 Holder of authorisation	Issuing authority	
	1a This decision refers to your application of Ref. no.:		
	2 Customs procedure(s)	3 Type of authorisation	4 Continuation forms
5 Place and kind of accounts/records			
6 Period of validity of the authorisation			
	a	b	
7 Goods which may be placed under the customs procedure:			
	CN code	Description	Quantity
			Value
8 Processed products:			
	CN code	Description	Rate of yield

<b>9 Details of the planned activities:</b>			
<b>10 Economic conditions:</b>			
<b>11 Customs office(s)</b>			
<b>a</b>	<b>of entry:</b>		
<b>b</b>	<b>of discharge:</b>		
<b>c</b>	<b>Supervising office(s):</b>		
<b>12 Identification</b>	<b>13 Period for discharge (months)</b>	<b>14 Simplified procedures</b>	
		<b>a</b>	<b>b</b>
<b>15 Transfer</b>			
<b>16 Additional information/conditions (e.g. guarantee requirements)</b>			
<b>17</b>			
<b>Date</b>	<b>Signature</b>	<b>Stamp</b>	
	<b>Name</b>		



**European Union**

MODEL

**Authorisation to operate a customs warehouse**

— continuation form —

		GB .....	
		<b>(Authorisation number)</b>	
<b>Original</b>	<b>18 Warehouse type</b>	Identification number of the warehouse	
	<b>19 Warehouse or storage facilities</b>		
	<b>20 Deadline for lodging inventory of goods</b>		
	21 Loss rate		
	22 Storage of goods not under the customs warehousing procedure		
	CN code	Description	Category/customs procedure
	23 Usual forms of handling		
24 Temporary removal. Purpose:			
25 Additional information			
<b>26</b>			
<b>Date</b>	<b>Signature</b>	<b>Stamp</b>	
	<b>Name</b>		



**European Union**

MODEL

**Authorisation to use inward processing**

— continuation form —

**GB** .....

**(Authorisation number)**

<b>Original</b>	18 Equivalent goods	
	CN code	Description
	19 Prior exportation	
	20 Release for free circulation without customs declaration	
	21 Additional information	
	22	
	Date	Signature
		Name
		Stamp



**European Union**

MODEL

**Authorisation to use outward processing**

— continuation form —

GB .....

**(Authorisation number)**

<b>Original</b>	18 System	
	19 Replacement products	
	CN code	Description
	20 Article 147(2) of the Code [not applicable]	
	21 Article 586(2) [not applicable]	
	22 Additional information	
	23	
	Date	Signature Name
		Stamp

**EXPLANATORY NOTES TO THE FORMS OR NATIONAL IT SYSTEMS FOR SPECIAL PROCEDURES OTHER THAN TRANSIT***TITLE I***Particulars to be entered in the various boxes of the application form****1. Applicant**

Enter the full name and address and the EORI number of the applicant. The applicant is the person to whom the authorisation should be issued.

**2. Customs procedure**

Enter the customs procedure under which the goods listed in box 7 are intended to be placed. The relevant customs procedures are given below:

- end-use
- temporary admission
- customs warehousing
- inward processing
- outward processing

*Note:*

1. If the applicant applies for an authorisation to use more than one customs procedure separate forms should be used.
2. The use of the customs warehousing procedure does not require an authorisation but the operation of storage facilities for the customs warehousing of goods does.

**3. Type of application**

Type of application must be entered in this box by using at least one of the following codes:

- 1 = first application
- 2 = application for amended or renewed authorisation (also indicate the appropriate authorisation number)
- 3 = application for an authorisation where more than one MS is involved
- 4 = application for successive authorisation (inward processing)

**4. Continuation forms**

Enter the number of continuation forms attached.

*Note:*

Continuation forms are provided for the following customs procedures:

Customs warehousing, inward processing (where necessary) and outward processing (where necessary)

**5. Place and kind of accounts/records**

Enter the place where the main accounts for customs purposes are held or accessible. Specify also the kind of accounts by giving details about the system used.

State also the place where records are kept and the kind of records (stock records) to be used for the customs procedure. Records means: the data containing all the necessary information and technical details, enabling the customs authorities to supervise and control the customs procedure.

*Note:*

In case of temporary importation box 5 needs to be completed only where required by customs authorities.

## 6. Period of validity of the authorisation

Indicate in box 6a the requested date on which the authorisation should take effect (day/month/year). In principle the authorisation takes effect on the date of issue at the earliest. In this case enter 'date of issue'. The date of expiry of the authorisation may be suggested in box 6b.

## 7. Goods to be placed under the customs procedure

CN code

Complete according to the Combined Nomenclature (CN code = eight digits).

Description

The description of the goods means the trade and/or technical description.

Quantity

Enter the estimated quantity of the goods intended to be placed under the customs procedure.

Value

Enter the estimated value in euro or in other currency of the goods intended to be placed under the customs procedure.

*Note:*

End-use:

1. If the application concerns goods other than those under 2 below, you should enter in sub-box 'CN code', where appropriate; the TARIC Code (10 digits or 14 digits).
2. If the application concerns goods under the special provisions (Part A and B) contained in the preliminary provisions of the Combined Nomenclature (goods or certain categories of ships, boats and other vessels and for drilling or production platforms/civil aircraft and goods for use in civil aircraft) CN codes are not required. Applicants should state in sub-box 'Description' for instance: 'Civil aircraft and parts thereof/special provisions, part B of the CN'. Furthermore it is then not necessary to give details about the CN code, quantity and the value of the goods;

Customs warehousing:

If the application covers a number of items of different goods you may enter the word 'various' in sub-box 'CN code'. In this case describe the nature of goods to be stored in sub-box 'Description'. It is not necessary to give details about the CN code. Quantity and value of the goods;

Inward and outward processing:

CN code: The four-digit code may be indicated. However the eight-digit code must be given where:

Equivalent goods or the standard exchange system are to be used

Description: The trade and/or technical description should be sufficiently clear and detailed to enable a decision to be taken on the application. Where it is planned to use equivalent goods or the standard exchange system give details about commercial quality and technical characteristics of the goods.

**8. Processed products**

General remark:

Enter details of all processed products resulting from the operations indicating main processed product or secondary processed product as appropriate.

CN code and description: See comments on box 7.

**9. Details of the planned activities**

Describe the nature of the planned activities (e.g. details of the operations under a job-processing contract or kind of usual forms of handling) to be carried out on the goods within the customs procedure. Indicate also the appropriate place(s).

If more than one customs administration is involved, indicate the name(s) of the Member State(s) as well as the places.

*Note:*

In the case of 'end-use' enter the intended end-use and the place(s) where the goods will be assigned to the prescribed end-use.

Where appropriate enter name, address and function of other operators involved.

In the case of temporary admission enter the owner of the goods.

**10. Economic conditions**

In case of inward processing the applicant must give reasons for the fulfilment of the economic conditions by using at least one of the two digit codes set out in the Appendix for each CN-code which has been indicated in box 7.

**11. Customs office(s)**

(a) of placement

(b) of discharge

(c) supervising office(s)

Indicate the suggested customs office(s).

*Note:*

In case of end-use box 11b is not to be completed.

**12. Identification**

Enter in box 12 the intended means of identification by using at least one of the following codes:

1 = serial or manufacturer's number

2 = affixing of plumbs, seals, clip-marks or other distinctive marks

3 = Information sheet INF

4 = taking of samples, Illustrations or technical descriptions

5 = carrying out of analyses



- 6 = Information document set out in Annex ex 104 (only suitable for outward processing)
- 7 = other means of identification (explain in box 16 'additional Information')
- 8 = without identification measures (only suitable for temporary admission)

*Note:*

In the case of customs warehousing completion is necessary only if this is required by the customs authorities.

Box 12 is not to be completed in the case of the use of equivalent goods. In this case the continuation forms shall be completed instead.

### 13. Period for discharge (months)

Enter the estimated period needed for the operations to be carried out or use within the customs procedure(s) applied for (box 2). The period starts when the goods are placed under the customs procedure. This period ends when the goods or products have been placed under a subsequent customs procedure, re-exported or in order to obtain total or partial relief from import duties upon release for free circulation after outward processing.

*Note:*

In the case of end-use state the period which will be needed to assign the goods to the prescribed end-use or to transfer the goods to another holder of authorisation. In the case of customs warehousing the period is unlimited; therefore leave blank.

In the case of inward processing: where the period for discharge expires on a specific date for all the goods placed under the arrangements in a given period, the authorisation may provide that the period for discharge shall be automatically extended for all goods still under the arrangements on this date. If this simplification is required enter: 'Article 174(2)' and give the details in box 16.

### 14. Type of declaration

Box 14 a:

Indicate the type of declaration that is intended to be used for placement of goods under the procedure by using at least one of the following codes:

- 1 = Standard declaration (in accordance with Article 162 of the Code)
- 2 = simplified declaration (in accordance with Article 166 of the Code)
- 3 = Entry in the declarant's records (in accordance with Article 182 of the Code)

Box 14b:

Indicate the type of declaration that is intended to be used for discharge the procedure by using at least one of the following codes: The same as for box 14 a.

*Note:*

In the case of end-use procedure box 14 is not to be completed.

### 15. Transfer

Where a transfer of rights and obligations is intended describe the details.

### 16. Additional Information

Where applicable indicate the following additional information:

Type of guarantee

Guarantee (yes/no)

Customs office of guarantee

Guarantee amount

Method of calculation:

In case of inward processing indicate if, in case of a customs debt, the amount of import duty will be calculated according to Article 86(3) of the Code? (yes/no)

Bill of discharge:

Waiver of requirement to present the bill of discharge? (yes/no)

Indicate all additional information considered useful

**17. Signed/Dated/Name**

If a continuation form is used complete only the appropriate box (22, 23 or 26) instead.

*TITLE II*

**Remarks concerning the continuation forms**

**Continuation form 'customs warehousing'**

**18. Warehouse type**

Indicate one of the following types:

Public warehouse Type I

Public warehouse Type II

Private warehouse

**19. Warehouse or storage facilities**

Enter the precise place intended to be used as the customs warehouse or other storage facilities.

**20. Deadline for lodging inventory of goods**

You can make a suggestion for the deadline for lodging inventory of goods.

**21. Loss rate**

Give details, where appropriate, of loss rate(s).

**22. Storage of goods not under the arrangements**

CN code and description

Where it is planned to use common storage or equivalent goods state the eight-digit CN code, commercial quality and technical characteristics of the goods. Where applicable specify the customs procedure if any to which the goods are subject.

**23. Usual forms of handling**

Complete if usual forms of handling are envisaged.

**24. Temporary removal**

Purpose:

Complete if temporary removal is envisaged.

**Continuation form 'inward processing'****18. Equivalent goods**

Where it is planned to use equivalent goods, state the eight-digit CN code, commercial quality and technical characteristics of the equivalent goods to enable the customs authorities to make the necessary comparison between import goods and equivalent goods. The Codes provided for box 12 may be used to suggest supporting means, which might be useful for this comparison. If the equivalent goods are at a more advanced stage of manufacture than the import goods give appropriate Information in box 21.

**19. Prior exportation**

Where it is planned to use the prior exportation system indicate the period within which the non-Union goods should be declared for the arrangements taking account of the time required for procurement and transport to the Union.

**20. Release for free circulation without customs declaration**

Where it is requested that the processed products or goods which have been placed under inward processing IM/EX will be released for free circulation without formalities, enter 'Article 170(1)'.

**21. Additional information**

Indicate all additional Information considered useful with regard to boxes 18 to 20.

**Continuation form 'outward processing'****18. System**

Where intended enter the appropriate code(s):

- 1 = standard exchange system without prior importation
- 2 = standard exchange system with prior importation
- 3 = outward processing IM/EX in accordance with Article 223(2)(d) of the Code

**19. Replacement products**

Where it is planned to use the standard exchange system (only possible in case of repair), state the eight-digit CN code, commercial quality and technical characteristics of the replacement products to enable the customs authorities to make the necessary comparison between temporary expert goods and the replacement products. The codes provided for box 12 may be used to suggest supporting means, which might be useful for this comparison.

**20. Not applicable****21. Not applicable**

**22. Additional information**

Indicate all additional Information considered useful with regard to boxes 18 to 21.

For instance, where it is planned to use equivalent goods, state the eight-digit CN code, commercial quality and technical characteristics of the non-Union goods to enable the customs authorities to make the necessary comparison between temporary export goods and the equivalent goods. The codes provided for box 12 may be used to suggest supporting means, which might be useful for this comparison.

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*Appendix***Codes of economic conditions**

(Article 211(3) and (4) of the Code)

Until the date of deployment of the UCC Customs Decision system referred to in the annex to Commission Implementing Decision of 29 April 2014 establishing the Work Programme for the Union Customs Code (WPUCC), the following codes of economic conditions shall be used for the purposes of applying for an authorisation for inward processing:

the processing of goods not listed in Annex 71-02 (Code 01);

repair (Code 30.4);

the processing of goods directly or indirectly put at the disposal of the holder of the authorisation, carried out according to specifications on behalf of a person established outside of the customs territory of the Union, generally against payment of processing costs alone (Code 30.2);

the processing of durum wheat into pasta (Code 30.6);

the placing of goods under inward processing within the limits of the quantity determined on the basis of a balance in accordance with Article 18 of Council Regulation (EU) No 510/2014 (Code 31);

the processing of goods which are listed in Annex 71-02, in the following situations:

- (i) unavailability of goods produced in the Union sharing the same 8-digit CN code, the same commercial quality and technical characteristics as the goods intended to be imported for the processing operations envisaged (Code 10);
- (ii) differences in price between goods produced in the Union and those intended to be imported, where comparable goods cannot be used because their price would not make the proposed commercial operation economically viable (Code 11);
- (iii) contractual obligations where comparable goods do not conform to the contractual requirements of the third-country purchaser of the processed products, or where, in accordance with the contract, the processed products must be obtained from the goods intended to be placed under inward processing in order to comply with provisions concerning the protection of industrial or commercial property rights (Code 12).
- (iv) the aggregate value of goods to be placed under the inward processing procedure per applicant and calendar year for each eight-digit CN code does not exceed EUR 150 000 (Code 30.7)

the processing of goods to ensure their compliance with technical requirements for their release for free circulation (Code 40);

the processing of goods of a non-commercial nature (Code 30.1);

the processing of goods obtained under a previous authorisation, the issuing of which was subject to an examination of the economic conditions (Code 30.5);

the processing of solid and fluid fractions of palm oil, coconut oil, fluid fractions of coconut oil, palm kernel oil, fluid fractions of palm kernel oil, babassu oil or castor oil into products which are not destined for the food sector (Code 41);

the processing into products to be incorporated in or used for civil aircraft for which an airworthiness certificate has been issued (Code 42);

the processing into products benefitting from the autonomous suspension of import duty on certain weapons and military equipment in accordance with Council Regulation (EC) No 150/2003 (Code 43);

the processing of goods into samples (Code 44);

the processing of any electronic type of components, parts, assemblies or any other materials into information technology products (Code 45);

the processing of goods falling within CN codes 2707 or 2710 into products falling within CN codes 2707, 2710 or 2902 (Code 46);

the reduction to waste and scrap, destruction, recovery of parts or components (Code 47);

denaturing (Code 48);

usual forms of handling referred to in Article 220 of the Code (Code 30.3);

the aggregate value of goods to be placed under the inward processing procedure per applicant and calendar year for each eight-digit CN code does not exceed EUR 150 000 with regard to goods which are covered by Annex 71-02 and EUR 300 000 for other goods, except where the goods intended to be placed under the inward-processing procedure would be subject to a provisional or definitive anti-dumping duty, a countervailing duty, a safeguard measure or an additional duty resulting from a suspension of concessions if they were declared for release for free circulation (Code 49).

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ANNEX 13

INFORMATION SHEETS

**The Appendix contains a table of correspondence**

**EUROPEAN UNION**

<p>1. Holder:</p>	<p><b>INF1 INFORMATION SHEET</b></p> <p><b>No. /000000</b></p> <p><b>INWARD PROCESSING</b></p>																		
<p>2. Application to be made to:</p>	<p>3. APPLICATION <sup>(1)</sup></p> <p>The undersigned holder requests:</p> <p><input type="checkbox"/> transfer</p> <p>The customs office shown in box 4 requests:</p> <p><input type="checkbox"/> that the amount of import duties and of compensatory interests applicable to the goods entered for the arrangements in the event of the authorised release for free circulation of the goods or products specified in box 5 ascertained and indicated</p> <p><input type="checkbox"/> commercial policy measures be indicated.</p> <p><input type="checkbox"/> that the amount of the security be indicated.</p>																		
<p>4. Information to be supplied to:</p>	<p>Date: <table style="display: inline-table; border-collapse: collapse; margin: 0 10px;"> <tr> <td style="border: 1px solid black; width: 15px; height: 15px;"></td> <td style="border: 1px solid black; width: 15px; height: 15px;"></td> <td style="border: 1px solid black; width: 15px; height: 15px;"></td> <td style="border: 1px solid black; width: 15px; height: 15px;"></td> <td style="border: 1px solid black; width: 15px; height: 15px;"></td> <td style="border: 1px solid black; width: 15px; height: 15px;"></td> <td style="border: 1px solid black; width: 15px; height: 15px;"></td> <td style="border: 1px solid black; width: 15px; height: 15px;"></td> </tr> <tr> <td style="text-align: center;">Day</td> <td style="text-align: center;">Month</td> <td colspan="2" style="text-align: center;">Year</td> <td colspan="4"></td> </tr> </table> <p style="text-align: right; margin-right: 20px;">Stamp</p> <p>Signature:</p> </p>											Day	Month	Year					
Day	Month	Year																	
<p>5. Marks and numbers — Number and kind of packages — Description of products or goods:</p>	<p>6. Net quantity:</p>	<p>7. CN Code:</p>																	
<p><b>INFORMATION SUPPLIED BY THE CUSTOMS OFFICE</b></p>																			
<p>8. Particulars necessary for application of specific commercial policy measures:</p>																			
<p>9. Liability to:</p> <p>a) Import duties</p>	<p>b) Compensatory interest</p>	<p>c) Other charges <sup>(2)</sup></p>	<p>d) Currency</p>																
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="border: 1px solid black; width: 25%; height: 20px;"></td> <td style="border: 1px solid black; width: 25%; height: 20px;"></td> <td style="border: 1px solid black; width: 25%; height: 20px;"></td> <td style="border: 1px solid black; width: 25%; height: 20px;"></td> </tr> </table>																			



10. Remarks:	11. Date <sup>(1)</sup> : <input type="checkbox"/> for the first entering for the arrangements or  <input type="checkbox"/> where the import duties have been repaid or remitted in accordance with Article 128(1) of the Code:  <table border="1" data-bbox="805 454 1038 495"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> Day    Month    Year								
(1) Mark <input checked="" type="checkbox"/> in the appropriate box (2) Specify as appropriate in box 10	12. Place:  Date: <table border="1" data-bbox="863 647 1096 687"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> Stamp Day    Month    Year  Signature:								

## 13. REQUEST FOR POST-CLEARANCE VERIFICATION

The customs authorities shown below request that the authenticity of this information sheet and the accuracy of the information it contains be verified.

Place:

Date:

--	--	--	--	--	--	--	--

Day Month Year

Stamp

Name and address of the customs authorities

Signature:

## 14. RESULTS OF VERIFICATION

The check carried out by the customs authorities shown below confirm that this information sheet <sup>(1)</sup>:

- has been stamped by the customs office indicated and the information it contains is accurate.  
 gives rise to the remarks given below.

Place:

Date:

--	--	--	--	--	--	--	--

Day Month Year

Stamp

Name and address of the customs authorities

Signature:

## 15. Remarks

<sup>(1)</sup> Marks  in the appropriate box

## NOTES

**A. General notes**

1. The part of the sheet requesting information (boxes 1 to 7) shall be filled in either by the holder or by the office requesting the information.
2. The form must be filled in so that it is legible and indelible, preferably using a typewriter. It shall not contain any erasures or overwritten words. Corrections should be made by crossing out the wrong words and adding further particulars, if necessary. Corrections must be initialled by the person filling in the sheet and endorsed by the customs office.

**B. Special notes referring to the relevant box numbers**

1. Give the name, address and the name of the Member State. This item may be left blank when the application is made by the customs office of the Member State requesting the information.
2. Give the name, address and the name of the Member State, of the customs office to whom the application is made.
4. Give the name, address and the name of the Member State of the customs office requesting the information. This item is left blank when the application is made by the holder.
5. Give the number, kind, marks and numbers of packages. In the case of unpackaged goods or products, give the number of objects, or, if appropriate, insert 'bulk'.

Give the usual trade description of the products or goods or their tariff description.

6. The net quantity must be expressed in units of the metric system: kg, litres, m<sup>2</sup>, etc.
9. The amounts shall be entered in Euro or national currency.

Where appropriate, the Member State where the products are released for free circulation shall convert the amount shown on the information sheet at the rate used for calculating the customs value.

Currencies are to be indicated as follows:

- EUR for Euro
- DKK for Danish Krone
- SEK for Swedish Krona
- GBP for Pound Sterling

10. Fiscal charges may, for instance, be specified.

## EUROPEAN UNION

1. Holder:  Person to be contacted:		<b>INF9 INFORMATION SHEET</b> <b>No /000000</b> <b>INWARD PROCESSING</b> <b>TRIANGULAR TRAFFIC (IM/EX)</b>												
2. Person authorised to discharge the arrangements:  Person to be contacted:		3. authorisation issued at on. <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> day month year under No and valid until <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> included day month year												
4. Description of import goods:		5. CN code	6. Net quantity											
7. Description of compensating products:			8. CN Code											
9. Name and address of supervising office		10. Name and address of office of discharge:												
INFORMATION TO BE SUPPLIED UPON ENTRY FOR THE ARRANGEMENTS														
11. The declaration of entry was accepted <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> day month year							Stamp:  <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> day month year							
Last day for discharge														
Identification measures or measures to control the use of equivalent goods:														
Office of entry:														
INFORMATION TO BE SUPPLIED UPON DISCHARGE														
12. The declaration of discharge was accepted <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> day month year							13. Net quantity	14. Customs value	15. Currency					
Remarks														
Office of discharge:														
Stamp:														

## 16. REQUEST FOR POST CLEARANCE VERIFICATION

The customs authorities shown below request that the authenticity of this information sheet and the accuracy of the information it contains be verified.

Place:

Date 

--	--	--	--	--	--

  
day month year

Stamp

Signature

Name and address of the customs authorities

## 17. RESULT OF VERIFICATION

The verification carried out by the customs authorities shown below confirm that this information sheet <sup>(1)</sup> was stamped by the customs office indicated and the information it contains

- is accurate  
 gives rise to the remarks given below.

Place:

Date 

--	--	--	--	--	--

  
day month year

Stamp

Name and address of the customs authorities

Signature

## 18. DISCHARGE OF COMPENSATING PRODUCTS

Indicate the quantity available in boxes A and the quantity discharged in boxes B:

Quantities	Type, number and date of the declaration of discharge	Quantities (continuation)	Type, number and date of the declaration of discharge	Quantities (continuation)	Type, number and date of the declaration of discharge
A		A		A	
B		B		B	

19. Remarks:

<sup>(1)</sup> Place a cross  in the appropriate box

## NOTES

A. **General notes**

1. Boxes 1 to 8 are to be filled in by the holder.
2. The form must be filled in legibly and indelibly, preferably by typewriter. It must not contain any erasures or overwritten words. Corrections should be made by crossing out the wrong words and adding any necessary particulars. Corrections must be initialled by the person filling in the sheet and endorsed by the customs office which issued it.

B. **Special notes referring to the relevant box numbers:**

- 1/2. Give the name, address and the name of the Member State. In the case of a legal person the name of the person responsible should also be given.
- 6/13. The net quantity must be expressed in units of the metric system: kg, litres, m<sup>2</sup>, etc.
15. Currencies are to be indicated as follows:
  - EUR for Euro
  - DKK for Danish Krone
  - SEK for Swedish Krona
  - GBP for Pound Sterling

## EUROPEAN UNION

1. Holder:  Person to be contacted:		<b>INF5 INFORMATION SHEET</b> <b>No /000000</b> <b>INWARD PROCESSING</b> <b>TRIANGULAR TRAFFIC (EX/IM)</b>													
2. Importer authorised to enter the goods described in box 4 for the arrangements:  Person to be contacted:		3. authorisation issued at on <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> day month year under No and valid until <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> included day month year													
4. Description of import goods to be entered for the arrangements:		5. CN code	6. Net quantity												
7. Name and address of supervising office:		8. Name and address of the office of entry:													
INFORMATION TO BE SUPPLIED ON EXPORT															
9. The declaration for prior export of the compensating products corresponding to the goods described in box 4 was accepted															
Last day for import:		Stamp: <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> day month year													
Identification measures taken:		<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> day month year													
Customs office of export:															
10. The compensating products left the customs territory of the Union		Stamp:													
<table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> day month year															
Remarks:															
Customs office of exit:															
INFORMATION TO BE SUPPLIED ON IMPORT															
11. The declaration of entry was accepted <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td><td> </td><td> </td><td> </td><td> </td><td> </td></tr></table> day month year  Remarks:  Office of entry:  Stamp								12. Net quantity	13. Customs value	14. Currency					

## 15. REQUEST FOR POST-CLEARANCE VERIFICATION

The customs authorities shown below request that the authenticity of this information sheet and the accuracy of the information it contains be verified.

Place:

Date

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day month year

Stamp

Signature

Name and address of the customs authorities

## 16. RESULT OF VERIFICATION

The verification carried out by the customs authorities shown below confirm that this information sheet (1)

- was stamped by the customs office indicated and the information it contains is accurate
- gives rise to the remarks given below.

Place:

Date

--	--	--	--	--	--

day month year

Stamp

Name and address of the customs authorities

Signature

## 17. ENTRY OF NON-UNION GOODS INTO THE ARRANGEMENTS

Indicate the quantity available in boxes A and the quantity placed under the arrangements in boxes B:

Quantities	Type, number and date of the declaration of entry	Quantities (continuation)	Type, number and date of the declaration of entry	Quantities (continuation)	Type, number and date of the declaration of entry
A		A		A	
B		B		B	

## 18. Remarks

(1) Place a cross  in the appropriate box.



## NOTES

A. **General notes**

1. Boxes 1 to 8 are to be filled in by the holder.
2. The form must be filled in legibly and indelibly, preferably by typewriter. It must not contain any erasures or overwritten words. Corrections should be made by crossing out the wrong words and adding any necessary particulars. Corrections must be initialled by the person filling in the sheet and endorsed by the customs office which issued it.

B. **Special notes referring to the relevant box numbers:**

- 1./2. Give the name, address and the name of the Member State. In the case of a legal person the name of the person responsible should also be given.
- 6./12. The net quantity must be expressed in units of the metric system: kg, litres, m<sup>2</sup>, etc.
14. Currencies are to be indicated as follows:
  - EUR for Euro
  - DKK for Danish Krone
  - SEK for Swedish Krona
  - GBP for Pound Sterling



## 17. STAMP OF CUSTOMS OFFICE OF EXIT

The goods described in box 12 left the Customs territory of the Union

Stamp:

on

--	--	--	--	--	--	--

day month year

Observations:

Customs office (name and Member State):

## 18. REQUEST FOR POST-CLEARANCE VERIFICATION

The customs authorities indicated below request verification of the authenticity of this information sheet and the accuracy of the particulars which it contains.

Place:

Date

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day month year

Stamp:

Signature:

Name and address of the customs authorities

## 19. RESULT OF VERIFICATION

This information sheet <sup>(1)</sup>

- was stamped by the customs office indicated in box 16 and the particulars which it contains are correct
- gives rise to the remarks given below

Place:

Date

--	--	--	--	--	--	--

day month year

Stamp:

Name and address of the customs authorities

Signature:

20. REIMPORTATION OF COMPENSATING PRODUCTS			
Indicate the quantity available in boxes A and the quantity re-imported in boxes B			
Quantity	Type, number and date of document for release for free circulation, stamp of customs office	Quantity (continuation)	Type, number and date of document for release for free circulation, stamp of customs office
A			
B			
A			
B			
21. Remarks:			

(<sup>1</sup>) Place a cross  in the appropriate box.

## NOTES

**A. General notes**

1. The form must be filled in legibly and indelibly, preferably by typewriter. It must not contain any erasures or overwritten words. Corrections should be made by crossing out wrong entries and if necessary adding the correct particulars. Corrections must be initialled by the person filling in the form and endorsed by the customs office which completes box 16.
2. Boxes 1 to 15 must be filled in by the holder.

**B. Special notes referring to box numbers:**

1. Give the name, address and the name of the Member State. In the case of a legal person, the name of the person responsible should also be given.
3. Give the name, address and the Member State.
6. Give the number and date of the authorisation and the name of the customs authorities which issued it.
10. Give an exact description of the compensating products using the normal commercial description or the tariff description.
11. Give the tariff heading or subheading of the compensating products as shown on the authorisation.
12. Give an exact description of the goods using the normal commercial description or the tariff description. The description must correspond with that given in the export document. If the goods are subject to the inward processing procedure enter 'IP goods' and give the number of the information sheet INF1 if used:
14. Give the net quantity expressed in units of the metric system (kg, litres, m<sup>2</sup>, etc.).
15. Give the statistical value at the time the export declaration was lodged, preceded by one of the following currency abbreviations:
  - EUR for Euro
  - DKK for Danish Krone
  - SEK for Swedish Krona
  - GBP for Pound Sterling

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*Appendix***1. General Notes**

- 1.1. The information sheets shall comply with the model set out in this Annex and be printed on white paper without mechanical pulp, dressed for writing purposes and weighing between 40 and 65 g/m<sup>2</sup>.
- 1.2. The form shall measure 210 × 297 mm.
- 1.3. The customs administrations shall be responsible for having the form printed. Each form shall bear the initials of the issuing Member State in accordance with the ISO-Norm Alpha 2, followed by an individual serial number.
- 1.4. The form shall be printed and the boxes shall be filled in an official language of the Union. The customs office requested to provide the information or make use of it may ask for the information contained in the form presented to it to be translated into the official language, or one of the official languages, of the customs administration.

**2. Use of the Information sheets****2.1. Common provisions**

- (a) Where the customs office issuing the information sheet considers that additional information to that appearing on the information sheet is required, it shall enter such particulars. Where not enough space remains, an additional sheet shall be annexed. It shall be mentioned on the original.
- (b) The customs office which endorsed the information sheet may be asked to carry out post-clearance verification of the authenticity of the sheet and the accuracy of the particulars which it contains.
- (c) In the case of successive consignments, the requisite number of information sheets may be made out for the quantity of goods or products entered for the arrangements. The initial information sheet may also be replaced with further information sheets or, where only one information sheet is used, the customs office for which the sheet is endorsed may note on the original the quantities of goods or products. Where not enough space remains, an additional sheet shall be annexed which shall be mentioned on the original.
- (d) The customs authorities may permit the use of recapitulative information sheets for triangular traffic trade flows involving a large number of operations which cover the total quantity of imports/exports over a given period.
- (e) In exceptional circumstances, the information sheet may be issued a posteriori but not beyond the expiry of the period required for keeping documents.
- (f) In the event of theft, loss or destruction of the information sheet, the operator may ask the customs office which endorsed it for a duplicate to be issued.

The original and copies of the information sheet so issued shall bear one of the following indications:

DUPLICADO,

DUPLIKAT,

DUPLIKAT,

ΑΝΤΙΓΡΑΦΟ,

DUPLICATE,

DUPLICATA,

DUPLICATO,

DUPLICAAT,  
SEGUNDA VIA,  
KAKSOISKAPPALE,  
DUPLIKAT.

## 2.2. *Specific provisions*

### 2.2.2. Information sheet INF1 (Inward processing)

- (a) The information sheet INF1 (hereafter: INF1) may be used for providing information on:

duty amounts [and compensatory interest],

applying commercial policy measures,

the amount of the security.

- (b) The INF1 shall be made out in an original and two copies.

The original and one copy of the INF1 shall be sent to the supervising office and a copy shall be kept by the customs office which endorsed the INF1.

The supervising office shall supply the information requested in boxes 8, 9 and 11 of the INF1, endorse it, retain the copy and return the original.

- (c) Where the release for free circulation of compensating products or goods in the unaltered state at a customs office other than the office of entry is requested, this customs office endorsing the INF1 shall ask the supervising office to indicate:

in box 9 (a), the amount of import duties due in accordance with Article 121(1) or 128 (4) of the Code,

in box 9 (b), the amount of compensatory interest in accordance with Article 519,

the quantity, CN Code and origin of the import goods used in the manufacture of the compensating products released for free circulation.

- (d) Where the compensating products obtained under inward processing (drawback system) are consigned to another customs approved treatment or use allowing import duties to be repaid or remitted, and are subject to a new application for authorisation for the inward processing arrangements, the customs authorities issuing this authorisation may use the INF1 to determine the amount of import duties to be levied or the amount of the customs debt liable to be incurred.

- (e) Where the declaration for release for free circulation relates to compensating products obtained from import goods or goods in the unaltered state which had been subject to specific commercial policy measures at the moment of entry for the procedure (suspension system) and such measures continue to be applicable, the customs office accepting the declaration and endorsing the INF1 shall ask the supervising office to indicate particulars necessary for the application of commercial policy measures.

- (f) Where release for free circulation is requested in the case of an INF1 being made out for fixing the amount of security, the same INF1 may be used, provided it contains:

in box 9 (a) the amount of import duties payable on the import goods pursuant to Article 121(1) or 128 (4) of the Code, and

in box 11, the date when the import goods concerned were first entered for the procedure or the date when the import duties have been repaid or remitted in accordance with Article 128(1) of the Code.

### 2.2.3. Information sheet INF9 (Inward processing)

- (a) The information sheet INF9 (hereafter: INF9) may be used where compensating products are assigned another permitted customs approved treatment or use under triangular traffic (IM/EX).
- (b) The INF9 shall be made out in an original and three copies for the quantities of import goods entered for the arrangements.
- (c) The office of entry shall endorse box 11 of the INF9 and indicate which means of identification or measures to control the use of equivalent goods are used (such as the use samples, illustrations or technical descriptions, carrying out of analysis).

The office of entry sends copy 3 to the supervising office and return the original and the other copies to the declarant.

- (d) The declaration discharging the arrangements shall be accompanied by the original and copies 1 and 2 of the INF9.

The office of discharge shall indicate the quantity of compensating products and the date of acceptance. It shall send copy 2 to the supervising office, return the original to the declarant and retain copy 1.

### 2.2.4. Information sheet INF5 (Inward processing)

- (a) The information sheet INF5 (hereafter: INF5) may be used when compensating products obtained from equivalent goods are exported under triangular traffic with prior exportation (EX/IM).
- (b) The INF5 shall be made out in an original and three copies in respect of the quantity of import goods corresponding to the quantity of compensating products exported.
- (c) The customs office accepting the export declaration shall endorse box 9 of the INF5 and return the original and the three copies to the declarant.
- (d) The customs office of exit shall complete box 10, send copy 3 to the supervising office and return the original and the other copies to the declarant.
- (e) Where durum wheat falling within CN code 1001 10 00 is processed into pasta falling within CN codes 1902 11 00 and 1902 19, the name of the importer authorised to enter the import goods for the arrangements, to be given in box 2 of the INF5, may be filled in after the INF5 has been presented to the customs office where the export declaration is lodged. The information shall be given on the original and copies 1 and 2 of the INF5 before the declaration entering the import goods for the arrangements is lodged.
- (f) The declaration of entry for the arrangements must be accompanied by the original and copies 1 and 2 of the INF5.

The customs office where the declaration of entry is presented shall note on the original and copies 1 and 2 of the INF5 the quantity of import goods entered for the arrangements and the date of acceptance of the declaration. It shall send copy 2 to the supervising office, returning the original to the declarant and retaining copy 1.

### 2.2.7. Information sheet INF2 (Outward processing)

- (a) The information sheet INF2 (hereafter: INF2) may be used, where compensating or replacement products are imported under triangular traffic.
- (b) The INF2 shall be made out in an original and one copy for the quantity of goods entered for the procedure.



- (c) The request for the issue of the INF2 shall constitute the consent of the holder to transfer the right of the total or partial relief from the import duties to another person importing the compensating or replacement products under triangular traffic.
- (d) The office of entry shall endorse the original and the copy of the INF2. It shall retain the copy and return the original to the declarant.

It shall indicate in box 16 the means used to identify the temporary export goods.

Where samples are taken or illustrations or technical descriptions are used, this office shall authenticate such samples, illustrations or technical descriptions by affixing its customs seal either on the goods, where their nature permits it, or on the packaging, in such a way that it cannot be tampered with.

A label bearing the stamp of the office and reference particulars of the export declaration shall be attached to the samples, illustrations or technical descriptions in a manner which prevents substitution.

The samples, illustrations or technical descriptions, authenticated and sealed shall be returned to the exporter, who shall present them with the seals intact when the compensating or replacement products are re-imported.

Where an analysis is required and the results will not be known until after the office of entry has endorsed the INF2, the document containing the results of the analysis shall be given to the exporter in a sealed tamper-proof envelope.

- (e) The office of exit shall certify on the original that the goods have left the customs territory of the Union and shall return it to the person presenting it.
- (f) The importer of the compensating or replacement products shall present the original of the INF2 and, where appropriate, the means of identification to the office of discharge.

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## Appendix

## Table of correspondence to be used for the standardised exchange of information (INF)

## SECTION A

Data elements referred to in Annex 71-05 to Delegated Regulation (EU) 2015/2446	Box No. of the relevant information sheet(s)
Authorisation number (M)	3 of INF9, 3 of INF5 and 6 of INF2
Person making the request (M)	1 of INF9, 1 of INF 5 and 1 of INF2
INF number (M)	Dedicated box
Supervising customs office (M)	9 of INF9, 7 of INF5 and 9 of INF2
Customs office using the INF data elements (O)	10 of INF9, 8 of INF5 and 20 of INF2
Description of the goods which are covered by the INF (M)	4 of INF9, 4 of INF5 and 12 of INF2
CN Code, net quantity, value (M)	5, 6, 19 of INF9, 5, 6 and 18 of INF5 and 13, 14 and 15 of INF2
Description of the processed products which are covered by the INF (M)	7 of INF9, 18 of INF5 and 10 of INF2
CN Code, net quantity, value of processed products (M)	8, 19 of INF9, 18 of INF5 and 11, 21 of INF2
Particulars of the customs declaration(s) placing goods under the special procedure (O)	11 of INF9, 11 of INF5 and 16, 17 of INF2
MRN (O)	19 of INF9, 18 of INF5 and 21 of INF2
Remarks (O)	19 of INF9, 18 of INF5 and 21 of INF2
Specific data elements IP	Box No. of the relevant information sheet(s)
If a customs debt is incurred, the amount of import duty shall be calculated in accordance with Article 86(3) of the Code (O)	19 of INF9
Equivalent goods (O)	11 of INF9
Prior exportation (O)	9, 10 of INF5
<i>Business case IP IM/EX</i>	
Customs declaration of placement under inward processing was accepted (O)	11 of INF9

Specific data elements IP	Box No. of the relevant information sheet(s)
Particulars necessary for application of commercial policy measures (O)	19 of INF9
Last date for discharge (O)	11 of INF9
CN Code, net quantity, value (M)	4, 5, 6 11, 19 of INF9
The declaration of discharge was accepted (O)	12 of INF9
CN Code, net quantity, value (M)	8, 13, 14, 15, 18, 19 of INF9
Date of exit and exit result (O)	19 of INF9
<i>Business case IP EX/IM</i>	
Export declaration under IP EX/IM was accepted (O)	9 of INF5
Particulars necessary for application of commercial policy measures (O)	18 of INF5
Last date of placement of non-Union goods, which are replaced by equivalent goods, under inward processing (O)	9 of INF5
CN Code, net quantity, value (M)	4, 5, 6 INF5
Date of exit and exit result	10 of INF5
Date of placement of non-Union goods, which are replaced by equivalent goods, under inward processing (O)	11 of INF5
CN Code, net quantity, value (M)	12,13, 14 17 of INF5
Specific data elements OP	Box No. of the relevant information sheet(s)
<i>Business case OP EX/IM</i>	
Country of processing (O)	5 of INF2
Member State of re-importation (O)	4 of INF2
Equivalent goods (O)	21 of INF2
Customs declaration for OP (M)	16 of INF2
Identification of goods (M)	16 of INF2
CN Code, net quantity (M)	13, 14, 15 of INF2

Specific data elements OP	Box No. of the relevant information sheet(s)
Last date of re-importation of processed products (M)	16 of INF2
Exit result (M)	17 of INF2
Date of re-importation of processed products (M)	20 of INF2
Particulars of the customs declaration(s) for release for free circulation (O)	20 of INF2
CN Code, net quantity, value (M)	20 of INF2

## SECTION B

Data elements as referred to in Section B of Annex 71-05 to Delegated Regulation (EU) 2015/2446	Box No. of the relevant information sheet(s)
Type of request (M)	3 of INF1
The responsible customs authority as referred to in Article 101(1) of the Code (M)	4 of INF1
Authorisation number (M)	1 of INF1
CPM (O)	4 of INF1
Supervising customs office receiving the request (M)	2 of INF1
Description of the goods or processed products for which the INF is requested (M)	5 of INF1
CN Code, net quantity, value (M)	6, 7 and 15 of INF1
MRN (O)	
Remarks (O)	15 of INF1

The supervising customs office receiving the request shall make available the following data elements:

Specific data elements IP IM/EX	Box No. of the relevant information sheet(s)
The amount of import duty to be entered in the accounts and notified to the debtor in accordance with Article 86(3) of the Code (O)	9 of INF1
Particulars necessary for application of commercial policy measures (O)	8 of INF1
INF number (M)	Dedicated box
MRN (O)	15 of INF1