

SPECIFIC RULES FOR AIRCRAFT AND SHIP SUPPLIES

1. The situation in respect of security data in the export declaration

Goods designated as air- and ship supplies will not leave the aircraft or the vessels once placed onboard and are not destined for import into another country. Consequently, and following the International Convention on the Simplification and Harmonization of Customs Procedures (revised Kyoto Convention) which stipulates that when a declaration is required concerning stores taken on board vessels or aircraft upon departure from the customs territory, the information required shall be kept to the minimum necessary for the purpose of customs control. Consequently, Article 786 (2) CCIP waives the requirements for the safety and security data in customs declarations and Article 592a (o) CCIP waives the requirement of a specific deadline. The security data in Annex 30A CCIP do not need to be provided.

2. The situation in respect of specific codes to be used

Article 20 of Regulation (EC) No 113/2010¹ attributes a simplified nomenclature in respect of external trade statistics to goods delivered to vessels and aircraft at harbours or airports and intended for on-board consumption (by persons & engine). These goods are reported with simplified CN codes. It does not matter whether the vessels or aircraft are managed or used for commercial, military or private purposes. The following codes should be used in export declarations for ship and aircraft supplies:

- 99302400: goods from CN chapters 1 to 24
- 99302700: goods from CN Chapter 27
- 99309900: goods classified elsewhere.

The use of these CN Codes shall also be permitted for inland customs offices where the customs declaration is lodged for goods to be delivered as ship or aircraft supply.

¹ Commission Regulation (EU) No 113/2010 of 9 February 2010 implementing Regulation (EC) No 471/2009 of the European Parliament and of the Council on Community statistics relating to external trade with non-member countries, as regards trade coverage, definition of the data, compilation of statistics on trade by business characteristics and by invoicing currency, and specific goods or movements (OJ L 37/1)

3. Export formalities for aircraft and ship supplies

Community goods delivered tax exempt as aircraft and ship supplies are considered to have left the customs territory of the Community once they have been loaded onboard the aircraft or vessel, regardless of the destination of the aircraft or ship. As a result, a customs declaration for aircraft and ship supplies is required following the normal export formalities as outlined in Article 786 2 (b) CCIP.

The confirmation of exit by the customs office of exit (office responsible for the port or airport from where the aircraft or vessel will leave the customs territory of the Community) is made once the loading of the goods onto the vessel or aircraft has been confirmed.

Based on that exit confirmation the customs office of export will certify the exit to the person who lodged the export customs declaration. This certification can be used as a proof of exit from the customs territory of the Community for the purposes of VAT and excise exemption.

Available simplifications for ship and air supplies should be allowed as much as possible, in accordance with Articles 253a and 285a CCIP. Operators of ship and aircraft supplies may be authorised by customs authorities to enter in their records the exported goods and to report their export operations on a periodic basis after the goods have left the customs territory of the Community.

For the purpose of the customs and fiscal controls, the person delivering the aircraft or ship supplies should keep the delivery note, signed and possibly stamped by the consignee.

Tax exemption for excise goods delivered to ships and aircrafts depends on national legislation (Article 41 Directive 2008/118/EC, OJ 2009 No L 9, p. 12).

A VAT exemption is granted for "vessels used for navigation on the high sea" (Article 148 a) Directive 2006/112/EC, OJ 2006 N° L 347, p.1).

Other special provisions on the exemption from taxes and certain formalities are based on EU and national legislation.