

## **ANNEX I**

### **SCENARIOS**

1	Road transport .....	1
2	Combined transport .....	3
	2.1 Truck on a Ro-Ro ferry .....	3
3	Maritime transport.....	8
	3.1 Deep sea containerised traffic .....	8
	3.2 Vessel sharing arrangement.....	11
	3.3 Bulk cargo .....	15
	3.4 Entry from Norway.....	18
4	Air transport .....	18
	4.1 Single carrier .....	19
	4.2 Interline arrangement .....	22
	4.3 Code share arrangement .....	24
	4.4 Transshipment.....	27
5	Amendment of an ENS .....	28
	5.1 Introduction .....	28
	5.2 Deep sea containerised traffic .....	29
	5.3 All shipments other than containerised deep sea maritime shipments.....	30
	5.4 Goods short shipped .....	31
	5.5 Goods off-loaded in a non-EU port .....	32
6	Diversion.....	32
	6.1 Conveyance diversion.....	32
	6.2 Cargo diversion .....	33

#### **1 Road transport**

While this scenario relates to road traffic, the same principles may be applied to similar arrangements between carriers and third parties, e.g. freight forwarders, importers, for rail and other modes of transport.

*A lorry, operated by Company H, leaves Russia with goods destined for Germany. The place of entry to the EU is Koroszczyn, Poland. The lorry carries goods destined for several different importers, Company I, Company J, Company K and Company L. The goods are not covered by a transit procedure. The ENS for part of the goods is, with the knowledge and consent of the carrier, to be lodged by, or on behalf of (i.e. by an agent), the importers, i.e. Company K and Company L.*

An ENS must be lodged electronically, for all goods carried by the lorry, at the customs office of Koroszczyn not later than one hour before the goods are brought into the customs territory of the EU (Article 184a (4) CCIP).

The responsibility, under Article 36b (3) of the Code, for the lodgement of the ENS for all of the goods on the lorry lies with Company H, the 'carrier'.

Article 5 CC allows any other person to lodge the ENS on behalf of Company H, i.e. as a representative, e.g. a customs agent.

Article 36b (4) CC, also provides that another person may lodge the ENS instead of Company H (e.g. Company K or L) , but as the carrier, Company H, is obliged by law to see that this is done, those other Companies must have the consent of Company H to lodge the ENS instead of it. This will be part of the contractual arrangements between the Company H and the other companies. The customs office to which the ENS is made may assume that consent has been given, unless there is evidence to the contrary.

Where an ENS is lodged by another person instead of Company H, it must include, as well as the identity (EORI No.) of Company H, a reference to the transport document issued to him by Company X.

The lodgement of the ENS for the goods on the truck by a person instead of the carrier, i.e. other than on his behalf, will render the person making it liable for its accuracy and relevance to the goods it is intended to cover (Articles 183 (1) & 199 CCIP).

At least **one hour prior to the arrival of the goods** at Koroszczyn, Company H, or its agent/representative, will lodge at the customs office at Koroszczyn an ENS for the goods destined for Company I and Company J.

Before the same deadline, Company K and Company L, or their agents, will lodge at the customs office at Koroszczyn an ENS for the goods destined for them. (Article 36b(4) CC). Company K and Company L will be responsible for the accuracy and relevance of their declarations.

The customs office at Koroszczyn will, immediately upon receipt, **validate** each ENS and notify the declarant, electronically, of the MRN.

Where the ENS is lodged by Company K and Company L instead of Company H, the notification will also be sent electronically to Company H, provided that Company H has been identified with its EORI number in the ENSs lodged by Company K and Company L, and has an electronic interface with the customs office of entry.

Otherwise, Company K and Company L must advise Company H of the MRNs for the ENSs lodged by them. This includes the MRN of any ENS lodged on behalf of or instead of those companies by any other person. Under contractual arrangements, it is probable that Company H will require this advice before the loading of the goods to the lorry.

The customs office at Koroszczyn will perform **risk analysis** on the ENSs, in accordance with Article 184d CCIP.

If, at any time after lodgement, Company K or Company L makes an **amendment** to the ENS, a notification that an amendment has been made will also be sent electronically to Company H, provided that Company H has requested the customs authorities that it is advised of any such amendment and has an electronic interface with the customs office

of entry (Article 183 (8) CCIP). The notification will contain only data directly associated with the transport arrangements.

Immediately upon arrival of the lorry at Koroszczyn, Company H must notify the customs office of Koroszczyn that the lorry has arrived, and list of all the MRNs for the ENSs covering all of the goods carried on the lorry.

All of the goods on the lorry must be presented to the customs authorities and must, unless a declaration for a customs procedure, or proof of EU status, is lodged immediately with the customs authorities, be covered by a **summary declaration for temporary storage** (Article 186 CCIP). This summary declaration must be lodged with the customs authority no later than at the time of presentation of the goods. Any available commercial or transport inventory systems may be used, provided that they are approved by the customs authorities.

The summary declaration for temporary storage may consist of a reference to the ENSs, supplemented by whatever additional information is required by the customs office of Koroszczyn. Also, if acceptable to that customs office, it may take the form of a transport document and can be combined with, or contain, the arrival notification.

If goods are presented for which an ENS has not been lodged, though such declaration was required, the customs office of Koroszczyn shall require Company H to lodge such a declaration immediately (Article 184c CCIP applies). Separate notification of arrival is not necessary in such cases. This can be combined with a declaration for temporary storage or a customs declaration.

## **2 Combined transport**

The scenarios below specifically address the 'combined transport' arrangement referred to in Article 183b CCIP. While the examples below involve lorries on a ferry, they would apply in the same way to other combined transport situations, e.g. lorries on railway wagons.

### **2.1 Truck on a Ro-Ro ferry**

*A Ro-Ro ferry, operated by Company A, loads containers, trailers, railway wagons and lorries in Tunis, Tunisia for carriage to Salerno, Italy. The vessel will proceed directly to Salerno. The lorries are operated by Company B and Company C.*

The ferry is the 'active means of transport entering the customs territory of the EU...' referred to in Article 183b (1) CCIP. The lorries will move by

themselves as active means of transport after having been brought into the EU and discharged in Salerno.<sup>1</sup>

An **ENS** must be lodged electronically, for all cargo carried by the vessel, at the customs office of Salerno (Article 184a (1) (c) CCIP applies). However, the obligation to see that this is done rests with different parties in 'combined transport' cases:

The responsibility, under Article 36b (3) CC, for the lodgement of the ENS for the containers, trailers and railway wagons (inactive means of transport) lies with Company A, the 'carrier'.

Any other person may lodge the ENS for the containers, trailers and railway wagons on behalf of Company A as a representative, (e.g. by ship's agents) (Article 5 CC).

Article 36b (4) CC also provides that another person (e.g. freight forwarder, importer) may lodge the ENS instead of Company A. However, as Company A is obliged by law to see that this is done, it must be with the knowledge and consent of Company A. This consent will be part of the contractual arrangements between Company A and the other person. The customs office to which the ENS is made may assume that consent has been given, unless there is evidence to the contrary.

Where an ENS is lodged by another person instead of Company A, it must include, as well as the identity (EORI No.) of Company A, a reference to the bill of lading or other transport document issued to him by Company A.

The lodgement of the ENS for the containers, trailers and railway wagons will render the person making it liable for its accuracy and relevance (Articles 183 (1) & 199 CCIP).

The responsibility, under Article 36b(3) of the Code, to lodge the ENS for the lorries<sup>2</sup> lies with Companies B and C, who, in respect of the lorries, are deemed to be the 'carriers', i.e. '...the person who will operate the means of transport which, after having been brought into the customs territory of the EU, will move by itself as an active means of transport' (Article 183b CCIP).

This does not prevent any other person (e.g. agent) from lodging the ENS for the lorries on behalf of Company B or C (Article 5 CC), or another person (e.g. freight forwarder, importer, Company A) lodging the ENS instead of Company B or Company C (Article 36b (4) CC), but the

---

<sup>1</sup> A "...means of transport which, after having been brought into the customs territory of the EU, will move by itself as an active means of transport" is a means of transport which can, upon unloading from the means of transport carrying it, continue its journey under its own power. This includes a tractor unit towing a trailer, provided that these were carried together as a single unit. Excluded from this definition are e.g. containers, trailers and railway wagons that are not able, upon unloading, to continue their journey under their own power.

<sup>2</sup> This includes a tractor unit towing a trailer, provided that these are carried together as a single unit.

obligation to see that this is done rests with these 'carriers'. Whoever lodges the ENS for the lorries is liable for its accuracy and relevance (Articles 183 (1) & 199 CCIP).

The time limit for the lodging of the ENSs remains the same for whoever lodges the ENS. This is because the time limit is determined by the mode of transport (the ferry) that carries the other means of transport which, after having been brought into the customs territory of the EU, will move by themselves as active means transport (the lorries):

For the containers, trailers, and railway wagons, **at least 2 hours before arrival** of the vessel in Salerno, Company A must lodge (or have lodged on its behalf) at the customs office of Salerno an ENS for all of the inactive means of transport carried.

For the lorries, Company B and Company C must, independently, lodge (or have lodged on their behalf) ENSs for each of the **lorries** operated by themselves, but before the deadline applicable to the vessel on which they are carried, i.e. at least **2 hours before arrival** of the vessel in Salerno.

The customs office of Salerno will, immediately upon receipt, **validate** each ENS and notify the declarant, electronically, of MRN.

If the declarant for the containers, trailers and railway wagons is another person than the ferry, Company A, notification will also be sent electronically to Company A, provided that it has been identified with its EORI number in the ENSs lodged by the declarant, and has an electronic interface with the customs office of entry. If this is not the case, notification of the MRN will not be sent to the carrier.

If the declarant for the lorries is another person than Company B and C, these two companies will also be notified electronically by the customs office in Salerno of the MRNs, provided that they have been identified with their EORI numbers in the ENSs lodged by the declarant, and have an electronic interface with the customs office of entry. In any event, and in order to provide for diversion and notification of arrival of the vessel, Company B and Company C, not the customs office in Salerno, must notify Company A, the ferry, of the MRNs for the ENSs for the goods in each of the lorries. This includes the MRN of any ENS lodged on behalf of, or instead of, those companies by another person. Under contractual arrangements, it is probable that Company A will require this information before loading the lorries on its vessel.

Where the ENS has been lodged by a another person instead of Company A, B or C, and an **amendment** to the ENS is made by the declarant, a notification that an amendment has been made will be sent electronically to the carrier (Company A, B or C) named in the ENS, provided that that Company has requested the customs authorities that it is advised of any such amendment and has an electronic interface with the customs office of entry (Article 183 (8) CCIP). The notification will contain only data directly associated with the transport arrangements.

**Risk analysis** is performed by the customs office of Salerno on the ENSs.

Immediately upon arrival of the vessel at Salerno, Company A or its representative must notify the customs office of Salerno that the vessel has arrived, by the use of an arrival **notification** made in a manner acceptable to that customs office (Article 184g CCIP). The arrival notification shall contain information to allow identification by the customs authorities of all the ENSs lodged for the inactive means of transport (the containers, trailers and railway wagons). This identifying information can take the form of either an "Entry Key" (i.e. mode of transport at the border; the IMO vessel number; and the expected date of arrival at the first place of arrival in the EU as declared in the ENS)<sup>3</sup> or a list of all the MRNs for the ENSs covering the inactive means of transport. Whichever form is chosen, it must be complemented with a list of the MRNs for all the ENSs covering the lorries as provided to Company A by Company B and C pursuant to contractual arrangements.

All of the goods unloaded must be presented<sup>4</sup> to the customs authorities (Article 40 CC) and must, unless a declaration for a customs procedure, or proof of EU status, is lodged immediately with the customs authorities, be covered by a summary declaration for temporary storage. This summary declaration must be lodged with the customs authority no later than at the time of presentation of the goods. Any available commercial, port or transport inventory systems may be used, provided that they are approved by the customs authorities.

The summary declaration for temporary storage will consist of, or have a reference to, the ENS, supplemented by whatever additional information is required by the customs office of Salerno (Article 186 (2) CCIP). Also, if acceptable to that customs office, it may take the form of a manifest or other transport document and can be combined with, or contain, the arrival notification.

If goods are presented for which an ENS has not been lodged, the customs office of entry shall require the relevant 'carrier', i.e. Company A for the containers/trailers/wagons, or Company B or C for the lorries, to lodge such a declaration immediately (Article 184c CCIP). Separate notification of arrival is not necessary in such cases. This can be combined with a declaration for temporary storage or a customs declaration.

In the case of **diversion** of the vessel to another port in the same Member State e.g. to Naples, no advice of change of route is required

---

<sup>3</sup> The term "Entry key" cannot be found in the EUEU legislation. It is used in these Guidelines as a facilitatory "entry key" measure provided for in the EUEU legislation to simplify the reporting requirements for arrival notifications and diversion notifications in the maritime and air environments.

<sup>4</sup> Normally, goods will be presented by the carrier, i.e. Company A, B or C as appropriate, or on their behalf. The goods may, however, be presented instead by the person who takes responsibility for the onward carriage of the goods. This may be an agent by the holder of the temporary storage, forwarder or another carrier.

(Article 183d (1) CCIP). Advice to and between the ports is left to national systems/surveillance.

If the diversion is to a new first port in a Member State not declared in the ENS, e.g. Marseilles, France, Company A (the operator of the active means of transport entering the customs territory) must, immediately upon the change of its route, notify the customs office at Salerno of the diversion, by use of the '**diversion notification**' message (Article 183d (1) CCIP).

The '**diversion notification**'<sup>5</sup> shall include the same information as the arrival notification, i.e. either the 'Entry Key' for the ferry or a list of all the MRNs for the ENSs covering the inactive means of transport lodged by, on behalf of or instead of Company A, plus a list of all the MRNs provided to company A by Company B and Company C pursuant to contractual arrangements. The customs office at Salerno will notify the customs office at Marseilles, and pass on any risk information.

If, however, Marseilles is a planned call or the ferry route includes a different port in France, then no diversion notification is necessary. The French customs authorities will already have been advised by Salerno of any risk.

It is to be noted that it is not possible to amend an ENS after having accepted a diversion request.

No ENS needs to be lodged with the customs office in Marseilles. Nor is an ENS required to be lodged in any EU subsequent port(-s) in the EU on the ferry's itinerary. However, if the ferry after having called in Marseilles makes a call at a non-EU port (e.g. Algiers) and then calls at a EU port (e.g. Malaga), an ENS must be lodged with the customs office in Malaga. The new ENSs must cover all cargo carried on the ferry, not just the cargo loaded in Algiers; the responsibilities and procedures for lodging the new ENS are the same as those described above for the lodgement of ENSs with the customs office in Salerno.

Goods to be unloaded in Marseilles must be presented to the customs authorities and must, unless a declaration for a customs procedure, or proof of EU status, is lodged immediately with the customs authorities, be covered by a **summary declaration for temporary storage**. The summary declaration for temporary storage will consist of, or have a reference to, the ENS, supplemented by whatever additional information is required by the customs office at Marseilles (Article 186 (2) CCIP). (The same requirement applies to goods unloaded in any subsequent EU port (-s), e.g. Malaga).

---

<sup>5</sup> The EUEU legislation uses the term "diversion request". This does not mean that the customs authorities may overrule the master's decision to divert the ship. However, the "Diversion Request" must include a number of specified data elements. If those data elements are not included, it will be rejected and a new, complete request must be lodged.

### 3 Maritime transport

#### 3.1 Deep sea containerised traffic

This scenario sets out the principles for deep sea containerised traffic and addresses the carrier/forwarder relationship specifically (Article 184a (1) (a) CCIP).

*A vessel, operated by Company X, the 'carrier', loads containers in Lagos, Nigeria, for carriage to EU ports. The vessel's first EU port of call is Le Havre, France.*

*Company X issue bills of lading to shippers for those containers for which it enters into a contract directly with them for carriage of the goods on the vessel.*

*Company X also issues (master) bills of lading to a freight forwarder, Company Y, as a shipper. Company Y will have issued its own (house) bills of lading, e.g. to exporters as shippers.*

An **ENS** must be lodged electronically, for all cargo carried by the vessel, at the customs office of Le Havre (Article 184a (1)(a) CCIP applies). The ENS must also include all goods remaining on board the vessel in the port of Le Havre for discharge at subsequent ports in the EU or beyond.

The responsibility, under Article 36b (3) of the Code, for the lodgement of the ENS for the containers lies with Company X, the carrier. Company Y, the forwarder, is not, for the purposes of this provision, deemed to be the carrier.

Article 5 CC allows any other person to lodge the ENS on behalf of Company X, i.e. as a representative, e.g. a customs agent.

Article 36b (4) CC, however, also provides that Company Y may lodge the ENSs, instead of Company X, for the shipments Company Y controls. However, as Company X is obliged by law to see that this is done, Company Y can only lodge the ENS instead of Company X with the knowledge and consent of Company X.

At least **24 hours before commencement of loading in Lagos**, the carrier, Company X, must lodge (or have lodged on its behalf by a representative, e.g. ship's agents) an ENS to the customs authorities at the port of Le Havre for all of the containers for which it has issued master bills of lading for carriage on the vessel, i.e. including those containers carried for Company Y. Company X may, however, consent that the forwarder, Company Y, is to lodge the ENS for those containers for which it, Company Y, has issued house bills of lading.

This consent will be part of the contractual arrangements between Company X and Company Y. The customs office to which the ENS is made



may assume that consent has been given unless there is evidence to the contrary.

Where an ENS is lodged by Company Y instead of Company X, it must include, as well as the identity (EORI No.) of Company X (Carrier), a reference to the master bill of lading issued to him by Company X.

It is anticipated that, under the contractual arrangements between them, Company X will require Company Y to lodge the ENS by a reasonable time before the time limit of 24 hours before commencement of loading.

The lodgement of the ENS will render Company Y liable for its accuracy and relevance to the goods it is intended to cover (Articles 183(1) & 199 CCIP).

The customs office of La Havre will, immediately upon receipt, register each ENS and notify the declarant, electronically, of the MRN.

For the ENSs lodged by Company Y, notification of the MRNs will also be sent electronically to Company X, provided that the ocean carrier has been identified with its EORI number in the ENSs lodged by Company Y, and has an electronic interface with the customs office of entry. If this is not the case, notification of the MRN will not be sent to Company X.

Notification of the MRN will provide evidence for Company X that an ENS has been lodged and its obligations under Article 36b(3) CC of the Code have been met.

Where Company X has requested the customs authorities to send such notifications, it will also be notified electronically (Article 183 (8) CCIP) if Company Y subsequently makes an **amendment** to its ENS (again, provided that Company X has been identified with its EORI number in the ENSs lodged by Company Y, and has an electronic interface with the customs office of entry). The amendment notification will contain only data directly associated with the transport arrangements.<sup>6</sup>

The customs office at Le Havre will carry out **risk analysis** on the ENSs upon their receipt, in accordance with Article 184d CCIP. Any 'Do not Load' notification, under Article 184d (2) CCIP, related to a container for which the ENS was lodged by Company Y, will be sent electronically both to Company Y, the declarant, and to Company X, the carrier (again, provided that Company X has been identified with its EORI number in the ENSs lodged by Company Y, and has an electronic interface with the customs office of entry).

Immediately upon arrival of the vessel in Le Havre, Company X as the operator of the active means of transport, the vessel, must lodge with customs office at Le Havre an arrival notification in a manner acceptable to that customs office (Article 184g CCIP). **The arrival notification** must

---

<sup>6</sup> Company X, the carrier, will also receive electronically the MRNs for the entry summary declarations it itself has lodged. Similarly, it will receive electronically an "amendment acceptance message" for any amendments it may make to its entry summary declarations.

contain information to allow identification by the customs authorities of all the ENSs lodged for all cargo on the vessel. This identifying information can take the form of either an "Entry Key" (i.e. mode of transport at the border; the IMO vessel number; and the expected date of arrival at the first place of arrival in the EU as declared in the ENS) or a list of all the MRNs for all the ENSs.

All the goods to be unloaded at Le Havre must be presented to the customs authorities and must, unless a declaration for a customs procedure, or proof of EU status, is lodged immediately with the customs authorities, be covered by a **summary declaration for temporary storage**. This summary declaration must be lodged with the customs authority no later than at the time of presentation of the goods. Any available commercial, port or transport inventory systems may be used, provided that they are approved by the customs authorities.

The summary declaration for temporary storage will consist of, or have a reference to, the ENS, supplemented by whatever additional information is required by the customs office of Le Havre (Article 186 (2) CCIP). Also, if acceptable to that customs office, it may take the form of a manifest or other transport document and can be combined with, or contain, the arrival notification.

Goods remaining on board the vessel for discharge at subsequent ports, in the EU or beyond, shall not be presented to customs at Le Havre (Article 189 CCIP).

If goods are presented at Le Havre for which no ENS has been lodged, though such declaration was required, the customs office shall require the operating 'carrier', i.e. Company X, to lodge such a declaration immediately (Article 184c CCIP).

In the case of **diversion** of the vessel to another port in the same Member State e.g. to Marseilles, no advice of change of route is required (Article 183d CCIP). Advice to and between the ports is left to national systems/surveillance.

If the diversion is to a new first port in a Member State that was not declared in the ENS as a subsequent port, e.g. Algeciras, Spain, Company X as the operator of the active means of transport entering the customs territory or its representative shall, immediately upon the change of its route, advise the customs office at Le Havre of the diversion, by use of the 'diversion notification' message set out in Annex 30A CCIP.

The '**diversion notification**'<sup>7</sup> shall include the same information as the arrival notification, i.e. either the 'Entry Key' for the vessel or a list of all the MRNs for all of the ENSs lodged by, on behalf of or instead of

---

<sup>7</sup> The EUEU legislation uses the term "diversion request". This does not mean that the customs authorities may overrule the lorry driver's/master's/captain's decision to divert the lorry /ship/air craft. However, the "Diversion Request" must include a number of specified data elements. If those data elements are not included, it will be rejected and a new, complete request must be lodged.

Company X for all of the goods carried on the vessel. The customs office at Le Havre will notify the customs office at Algeciras, and pass on any positive risk information.

If, however, Algeciras is a planned port of call for the vessel, then no diversion notification is necessary. Algeciras will already have been advised by Le Havre of any risk.

An ENS cannot be amended after a diversion notification has been acknowledged by the customs office of first entry declared in the ENS.

No ENS need to be lodged with the customs office in Algeciras. Nor is an ENS required to be lodged in any subsequent port(-s) in the EU on the vessel's itinerary. However, if the vessel after having called in Algeciras makes a call at a non-EU port (e.g. Tangiers, Morocco) and then calls at a EU port (e.g. Valetta, Malta), a new ENS must be lodged with the customs office in Valetta. The new ENS must cover all cargo carried on the vessel, not just the cargo loaded in Tangiers; the responsibility and procedures for lodging this new ENS are the same as described above for the lodgement of ENSs with the customs office in Le Havre (except that in the example involving short sea shipping, the ENS only needs to be lodged no later than 2 hours before arrival in Valetta).

Goods unloaded in Algeciras must be presented to the customs authorities and must, unless a declaration for a customs procedure, or proof of EU status, is lodged immediately with the customs authorities, be covered by a **summary declaration for temporary storage**. The summary declaration for temporary storage will consist of, or have a reference to, the ENS, supplemented by whatever additional information is required by the customs office of Algeciras (Article 186 (2) CCIP). (The same requirement applies to goods unloaded in any subsequent port(-s) in the EU, e.g. Valetta).

### **3.2 Vessel sharing arrangement**

This scenario specifically addresses the 'ship sharing' arrangements referred to in Article 183c CCIP.

*A vessel, operated by Company D, loads containers in Far East ports for carriage to EU ports. The vessel's first EU port of call is Gioia Tauro, Italy.*

*Company D issues ocean bills of lading only for those containers for which it enters into a contract for carriage of the goods on the vessel.*

*Company D operates a vessel sharing arrangement with Company E, Company F and Company G, under which these companies issue ocean bills of lading for those containers they are having carried on the vessel operated by Company D.*

*Company E, Company F and Company G are treated in the same way as Company D, i.e. as if the vessel was operated by them, and are deemed to be 'ocean carriers' i.e. '...the person who assumes responsibility for the carriage of the goods into the customs territory of the EU'.*

An ENS must be lodged electronically, for all cargo carried by the vessel, at the customs office of Gioia Tauro (Article 184a (1) (a) CCIP). The ENS must also include all goods that will remain on board the vessel in the port of Gioia Tauro for discharge at subsequent ports in the EU or beyond.

The responsibility, under Article 36b(3) CC, implemented by Article 183c CCIP, for the lodgement of the ENS for the containers lies with each company, i.e. the companies which issue the ocean bill of lading for carriage of the containers on the vessel.

At least **24 hours before commencement of loading in each port of loading** in the Far East, each company must ensure that an ENS is lodged with the customs authorities at the port of Gioia Tauro, for all of the containers for which it has issued ocean bills of lading for carriage on the vessel.<sup>8</sup>

Each company can either lodge these declarations itself or have them lodged on its behalf, e. g. by its agent or representative (Article 5 CC).

Article 36b (4) CC also provides that the person responsible for lodging the ENS may allow that another person (e.g. freight forwarder, importer) lodges the ENS instead of the ocean carrier. However, as the ocean carrier is obliged by law to see that this is done, this lodgement by another person instead must be with the knowledge and consent of the ocean carrier. This will be part of the contractual arrangements between the ocean carrier and the other person. The customs office to which the ENS is made may assume that consent has been given unless there is evidence to the contrary.

Where an ENS is lodged by a person other than the ocean carrier instead of that carrier, it must include, as well as the identity (EORI No.) of the ocean carrier, a reference to the ocean bill of lading issued to him by the ocean carrier.

The lodgement of the ENS will render the person making it liable for its accuracy and relevance to the goods it is intended to cover (Articles 183 (1) & 199 CCIP).

The customs office of Gioia Tauro will, immediately upon receipt, validate and register each ENS and notify the declarant, electronically, of the MRN.

Where an ENS is lodged by a person other than the ocean carrier, the notification will also be sent electronically to the ocean carrier that issued the ocean bill of lading for the goods covered by the particular ENS

---

<sup>8</sup> i.e., the main haul vessel that will make calls at ports in the EU. This means that entry summary declarations are not required to be lodged for the containers on feeder vessels in intra-Asian traffic that bring the containers to the Far East load ports of the main haul vessel.

provided that the ocean carrier has been identified with its EORI number in the ENSs lodged by the declarant, and has an electronic interface with the customs office of entry. If this is not the case, notification of the MRN will not be sent to the carrier.

Notification of the MRN will provide evidence for the ocean carrier that an ENS has been accepted and his obligations under Article 36b(3) CC have been met.<sup>9</sup>

Where the ocean carrier has requested the customs authorities to send such notifications and has an electronic interface with the customs office of entry, it will also be notified electronically if a declarant subsequently makes an **amendment** to his ENS (Article 183 (8) CCIP). The amendment notification will contain only data directly associated with the transport arrangements.

The customs office at Gioia Tauro will carry out risk analysis on the ENSs upon their receipt, in accordance with Article 184d CCIP. Any '**Do not Load**' notification, under Article 184d (2) CCIP, will be made to the declarant and, where different, also sent electronically to the ocean carrier which issued the ocean bill of lading for those goods (again, provided that the ocean carrier has been identified with its EORI number in the ENSs lodged by the declarant, and has an electronic interface with the customs office of entry).

The customs office at Gioia Tauro will also pass on all positive risk results to all subsequent ports of call within the EU declared in the ENS.

Immediately upon arrival of the vessel at Gioia Tauro, Company D or its representative as the operator of the active means of transport, the vessel, must lodge with the customs office in Gioia Tauro an **arrival notification** in a manner acceptable to that customs office (Article 184g CCIP). The arrival notification must contain information to allow identification by the customs authorities of all the ENSs lodged for all cargo on the vessel. This identifying information can take the form of either an "Entry Key" (i.e. mode of transport at the border; the IMO vessel number; and the expected date of arrival at the first place of arrival in the EU as declared in the ENS) or a list of all the MRNs for all the ENSs. As Company D may not have all the MRNs of Company E, F and G - its vessel sharing partners - and the MRNs for any ENSs that they may have consented be lodged by 3rd parties, Company D or its representative quite likely would choose to include the "entry key" information in his arrival notification.

All of the goods unloaded at Gioia Tauro must be presented<sup>10</sup> to the customs authorities (Article 40 CC) and must, unless a declaration for a

---

<sup>9</sup> Each ocean carrier will also receive electronically the MRNs for the entry summary declarations it itself has lodged. Similarly, it will receive electronically an "amendment acceptance message" for any amendments it may make to its entry summary declarations.

customs procedure, or proof of EU status, is lodged immediately with the customs authorities, be covered by a summary declaration for temporary storage. This summary declaration must be lodged with the customs authority no later than at the time of presentation of the goods (Article 186 CCIP). Any available commercial, port or transport inventory systems may be used, provided that they are approved by the customs authorities.

The summary declaration for temporary storage will consist of, or have a reference to, the ENS, supplemented by whatever additional information is required by the customs office of Gioia Tauro (Article 186 (2) CCIP). Also, if acceptable to that customs office, it may take the form of a manifest or other transport document and can be combined with, or contain, the arrival notification.

Goods remaining on board the vessel for discharge at subsequent ports, in the EU or beyond, shall not be presented to customs at Gioia Tauro (Article 189 CCIP).

If goods are presented at Gioia Tauro for which no ENS has been lodged, though such declaration was required, the customs office shall require the operating 'carrier', i.e. Company D, to lodge such a declaration immediately (Article 184c CCIP applies).

In the case of **diversion** of the vessel to another port in the same Member State e.g. to Naples, no advice of change of route is required under the EU regulations. Advice to and between the ports is left to national systems/surveillance.

If the diversion is to a new first port in a Member State that was not included in the ENS, e.g. Marseilles, France, Company D (the operator of the vessel entering the customs territory) or its representative shall, immediately upon the change of its route, notify the customs office at Gioia Tauro of the diversion, by use of the 'diversion notification' message (Article 183d CCIP).

The '**diversion notification**'<sup>11</sup> shall include the same information as the arrival notification, i.e. either the 'Entry Key' for the vessel or a list of all the MRNs for all of the ENSs lodged by, on behalf of or instead of Company D, E, F and G for all of the goods carried on the vessel. As explained above, Company D or its representative most likely will chose to include the "Entry Key" information in its diversion notification. The customs office at Gioia Tauro will notify the customs office at Marseilles, and pass on any risk information.

---

<sup>10</sup> Normally, goods will be presented by the carrier, i.e. Company D, E, F or G as appropriate, or on their behalf. The goods may, however, be presented instead by the person who takes responsibility for the onward carriage of the goods'. This may be an agent, forwarder or temporary storage operator.

<sup>11</sup> The EUEU legislation uses the term "diversion request". This does not mean that the customs authorities may overrule the truck driver's/master's/captain's decision to divert the truck/ship/air craft. However, the "Diversion Request" must include a number of specified data elements. If those data elements are not included, it will be rejected and a new, complete request must be lodged.

If, however, Marseilles is a planned call, or the vessel's itinerary as declared in the ENS includes a call at any port in France, then no diversion notification is necessary (Article 183d CCIP). The French customs authorities will already have been advised by Gioia Tauro of any risk.

An ENS cannot be amended after a diversion notification has been acknowledged by the customs office of first entry declared in the ENS.

No ENS needs to be lodged with the customs office in Marseilles. Nor is an ENS required to be lodged in any subsequent port(-s) in the EU on the vessel's itinerary. However, if the vessel after having called in Marseilles makes a call at a non-EU port (e.g. Agadir, Morocco) and then calls at a EU port (e.g. Barcelona, Spain), new ENSs must be lodged with the Customs office in Barcelona. The new ENSs must cover all cargo carried on the vessel, not just the cargo loaded in Agadir; the responsibilities and procedures for lodging these new ENSs remain the same as described above for the lodgement of ENSs with the customs office in Gioia Tauro (except that in the example involving short sea shipping, the ENS only needs to be lodged no later than 2 hours before arrival in Barcelona).

Goods unloaded in Marseilles must be presented to the customs authorities and must, unless a declaration for a customs procedure, or proof of EU status, is lodged immediately with the customs authorities, be covered by a **summary declaration for temporary storage**. The summary declaration for temporary storage will consist of, or have a reference to, the ENS, supplemented by whatever additional information is required by the customs office at Marseilles (Article 186 (2) CCIP). (The same requirement applies to goods unloaded in any subsequent EU port(-s), e.g. Barcelona).

### **3.3 Bulk cargo**

This scenario sets out the principles for maritime bulk cargoes. While this scenario involves deep sea bulk cargoes, it applies equally to short sea bulk cargoes except for the time limits for the lodging of the ENSs.

*A vessel, operated by Company Z, the 'carrier', loads cargo in bulk in Beira, Mozambique for carriage to Oporto, Portugal.*

*Bulk ships will, in principle, transport either a single commodity (e.g. ore) or a limited number of commodities (e.g. ore, stone, cement). Bulk ships will typically call on only one or a couple of ports for discharge of their entire load.*

*Company Z will issue a bill of lading to the shipper (or shippers) with whom it enters into a contract of carriage of the goods on the vessel.*

An **ENS** must be lodged electronically, for all cargo carried by the vessel, at the customs office of Oporto, (Article 184a (1)(b) CCIP applies).

The responsibility, under Article 36b (3) CC, for the lodgement of the ENS for the bulk cargo or cargoes lies with the company that operates the vessel carrying the goods into the customs territory of the EU. In bulk shipping, the person who will act as operator of the vessel ('carrier') and therefore be responsible for the lodgement of the ENS will depend on the contractual arrangement, i.e. the charter party. For the purpose of this example, company Z is pursuant to the charter agreement deemed to be the operator of the vessel.

Article 5 CC allows any other person to lodge the ENS on behalf of Company Z, i.e. as a representative, e.g. a ship agent.

Article 36b(4) CC, allowing another person (e.g. freight forwarder or importer) to lodge the ENSs instead of Company Z, will, typically, not be of relevance in bulk shipping.

At least **4 hours before arrival** in Oporto<sup>12</sup>, the 'carrier', Company Z, must lodge (or have lodged on its behalf by a representative, e.g. ship's agents) an ENS to the customs authorities at the port of Oporto for all of the cargoes for which it has issued bills of lading for carriage on the vessel.

The carrier, Company Z, will be liable for the accuracy and relevance of the declaration.

The customs office of Oporto will, immediately upon receipt, **register** the ENS(s) and notify Company Z electronically, of MRN.

The customs office at Oporto will carry out **risk analysis** on the ENS(s) upon their receipt, in accordance with Article 184d CCIP.

Immediately upon arrival of the vessel in Oporto, the carrier, Company Z, must lodge with customs office at Oporto an **arrival notification** in a manner acceptable to that customs office (Article 184g CCIP). The arrival notification must contain information to allow identification by the customs office of entry of all the ENSs lodged for all cargo on the vessel. This identifying information can take the form of either an "Entry Key" (i.e. mode of transport at the border; the IMO vessel number; and the expected date of arrival at the first place of arrival in the EU as declared in the ENS) or a list of all the MRNs for all the ENSs. Because in bulk shipping, there typically will be very few ENSs lodged for the cargoes onboard the bulk ship, most likely Company Z or its representative will elect to lodge the arrival notification in the form of a list of all the MRNs for all of the ENSs filed for all the cargoes carried on the vessel.

All the goods unloaded at Oporto must be presented to the customs authorities and must, unless a declaration for a customs procedure, or proof of EU status, is lodged immediately with the customs office of entry, be covered by a **summary declaration for temporary storage**. This

---

<sup>12</sup> For all short sea cargoes, including bulk cargoes, the entry summary declaration shall be lodged at the customs office of entry at least two hours before arrival at the first port in the customs territory of the EU.



summary declaration must be lodged with the customs authority no later than at the time of presentation of the goods (Article 186 CCIP). Any available commercial, port or transport inventory systems may be used, provided that they are approved by the customs authorities.

The summary declaration for temporary storage will consist of, or have a reference to, the ENS, supplemented by whatever additional information is required by the customs office of Oporto (Article 186 (2) CCIP). Also, if acceptable to that customs office, it may take the form of a manifest or other transport document and can be combined with, or contain, the arrival notification.

Goods remaining on board the vessel for discharge at subsequent ports, in the EU or beyond, need and may not be presented to customs at Oporto (Article 189 CCIP).

If goods are presented at Oporto for which no ENS has been lodged, the customs office shall require the operating 'carrier', i.e. Company Z, to lodge such a declaration immediately (Article 184c CCIP).

In the case of **diversion** of the vessel to another port in the same Member State e.g. to Lisbon, no advice of change of route is required (Article 183d CCIP). Advice to and between the ports is left to national systems/surveillance.

If the diversion is to a new first port in a Member State not declared in the ENS,, e.g. Malaga, Spain, Company D as the vessel operator must, immediately upon the change of its route, notify the customs office at Oporto of the diversion, by use of the '**diversion notification**' message (Article 183d CCIP), to identify all of the ENSs lodged by or on behalf of Company Z.

While the "Entry Key" for the vessel may be used, in bulk shipping the 'diversion notification' may typically include a list of all the MRNs for all the ENSs lodged for the cargoes carried on the vessel. The customs office at Oporto will notify the customs office at Malaga, and pass on any positive risk information (Article 184e CCIP).

If, however, Malaga is a planned port of call for the vessel, then no diversion notification is necessary. Malaga will already have been advised by Oporto of any risk.

An ENS cannot be amended after a diversion notification has been acknowledged by the customs office of first entry declared in the ENS.

No ENS need to be lodged with the customs office in Malaga. Nor is an ENS required to be lodged in any subsequent EU port(s) on the vessel's itinerary. However, if the vessel after having called in Malaga makes a call at a non-EU port (e.g. Tunis, Tunisia) and then calls at a EU port (e.g. Palermo, Italy), a new ENS must be lodged with the Customs office in Palermo. The new ENS must cover all cargo carried on the vessel, not just the cargo loaded in Tunis; the responsibility and procedures for lodging

this new ENS remain the same as described above for the lodgement of ENSs with the customs office in Oporto.

Goods unloaded in Malaga must be presented to the customs authorities and must, unless a declaration for a customs procedure, or proof of EU status, is lodged immediately with the customs authorities, be covered by a **summary declaration for temporary storage** (Article 186 CCIP). The summary declaration for temporary storage will consist of, or have a reference to, the ENS, supplemented by whatever additional information is required by the customs office of Malaga (Article 186 (2) CCIP). (The same requirement applies to goods unloaded in any subsequent port(s) in the EU, e.g. Palermo).

### **3.4 Entry from Norway**

*This scenario sets out the principles for maritime traffic from a third country to Norway and subsequently to an EU port.*

*A vessel, operated by Company M, the 'carrier', loads cargo in St Petersburg, Russia for carriage to Bergen Norway and then to Rotterdam, the Netherlands.*

An **ENS** must be lodged electronically before the arrival, for all cargo carried by the vessel, at the customs office of Bergen, (Article 9c of Protocol 10 to the Agreement on the European Economic Area applies).

The customs office at Bergen will carry out **risk analysis** on the ENS(s) upon their receipt, in accordance with Article 3 (1) of Annex I of Protocol 10 to the Agreement on the European Economic Area. Any positive results of the risk analysis will be communicated to the subsequent ports in the EU

No ENS needs to be lodged with the customs office in Rotterdam. However, if the vessel after having called in Bergen makes a call at a non-EU port and then calls at an EU port, a new ENS must be lodged with the customs office in Rotterdam if the first port of call was Rotterdam. The new ENS must cover all cargo carried on the vessel.

Goods unloaded in Rotterdam must be presented to the customs authorities and must, be covered by a **summary declaration for temporary storage** (Article 186 CCIP). The same requirement applies to goods unloaded in any other subsequent EU port(s).

## **4 Air transport**

## 4.1 Single carrier

This example relates to air cargo and describes possible arrangements between carriers and third parties, e.g. freight forwarders and importers.

*An aircraft, operated by Carrier A, operates from Sydney, Australia. Carrier A loads the aircraft with consignments of cargo at Sydney Mascot Airport for carriage to EU air ports. The aircraft's first EU air port of call is Amsterdam, Netherlands (Schiphol Airport).*

*Flight routing is Sydney, Singapore, Amsterdam, and London Heathrow. Additional consignments will be loaded in Singapore.*

Carrier A issues master air waybills to shippers for those consignments for which it enters into a contract. The master air waybill is the means of reference to this consignment and is the 'primary' reference for the contract between Carrier A and its customer.

Carrier A also issues master air waybills to a freight forwarder, Company Z, as a consolidator. Company Z will issue its own 'house' air waybills to its customers who may be exporters, shippers or freight forwarders. The house air waybill is the contract between company Z and its customers.

An **ENS** must be lodged electronically, for all consignments carried on the aircraft, at the customs office of entry at Schiphol Airport (Article 184a (2) (a) and (b) CCIP). The ENS must also include all goods that will remain on board the aircraft in Schiphol for discharge at subsequent airports in the EU or beyond.

The responsibility, under Article 36b (3) of the Code, for the lodgement of the ENS for all of the consignments lies with the carrier (Carrier A). Company Z, the forwarder, is not, for the purposes of this provision, deemed to be the carrier.

Article 5 CC allows any other person to lodge the ENS on behalf of Company A, i.e. as a representative, e.g. a ground handling agent.

Article 36b (4) CC also provides, that the forwarder, Company Z, may lodge the ENS instead of Carrier A. However, as Carrier A is obliged by law to see that this is done, Company Z can only lodge the ENS instead of Carrier A with the knowledge and consent of Carrier A.

**For flights of more than four hour duration**, Carrier A must ensure that an ENS is lodged with the customs authorities at the airport of Schiphol at least 4 hours prior to arrival for all of the consignments carried on the aircraft, i.e. including those consignments carried for Company Z. Carrier A may either lodge (or have lodged on its behalf) these ENSs itself, or allow that Company Z can do so instead.

**For flights of under four hour duration**, the ENS must be lodged at least at aircraft departure. The process and arrangements remain the same for ensuring the ENSs are lodged by Carrier A or by Company Z

Carrier A may, however, have an arrangement whereby Company Z is to lodge the ENS for those consignments for which it, Company Z, has issued house air waybills. As the Carrier A is obliged by law to see that this is done, this lodgement by Company Z instead of the Carrier A must be with the knowledge and consent of the Carrier A. This will be part of the contractual arrangements between the air carrier and the other person. The customs office to which the declaration is made may assume that consent has been given unless there is evidence to the contrary.

Where an ENS is lodged by Company Z instead of Carrier A, it must include, as well as the identity (EORI No.) of Carrier A, a reference to the master air waybill issued to him by Carrier A

It is anticipated that, under the contractual arrangements between them, Carrier A will require Company Z to lodge the ENS by a reasonable time before the deadline of 4 hours before arrival at Schiphol (or, in the case of a flight under four hour duration, a reasonable time before the departure of the aircraft).

The lodgement of the ENS will render Company Z liable for the accuracy of the declaration (Articles 183 (1) & 199 CCIP).

The customs office of Schiphol will, immediately upon receipt, **register** each ENS and notify the declarant, electronically, of MRN.

For the ENSs lodged by Company Z, notification will also be sent electronically to Carrier A provided that it has been identified with its EORI number in the ENSs lodged by Company Z, and has an electronic interface with the customs office of entry. If this is not the case, notification of the MRN will not be sent to the carrier.

Notification of the MRN will provide evidence for Carrier A that an ENS has been lodged and its obligations under Article 36b(3) CC have been met.

Where Carrier A has requested the customs authorities to send such notifications, it will also be notified electronically if Company Z subsequently makes an **amendment** to its ENS provided that Carrier A has been identified with its EORI number in the ENSs lodged by Company Z, and has an electronic interface with the customs office of entry (Article 183 (8) CCIP). The amendment notification will contain only data directly associated with the transport arrangements.<sup>13</sup>

The customs office at Schiphol will carry out **risk analysis** on the ENSs upon their receipt, in accordance with Article 184d CCIP.

Immediately upon arrival of the aircraft in Schiphol, the carrier, Carrier A, or its representative must, as the operator of the active means of transport, lodge with the customs office at Schiphol an **arrival notification** in a manner acceptable to that customs office (Article 184g

---

<sup>13</sup> Carrier A will also receive electronically the MRNs for the entry summary declarations it itself has lodged. Similarly, it will receive electronically an "amendment acceptance message" for any amendments it may make to its entry summary declarations.

CCIP). The arrival notification must contain information to allow identification by the customs authorities of all the ENSs lodged for all cargo carried on the aircraft. This identifying information can take the form of either an "Entry Key" (i.e. mode of transport at the border; the flight identification number; and the expected date of arrival at the first place of arrival in the EU as declared in the ENS) or a list of all the MRNs for all the ENSs.

All the goods unloaded at Schiphol must be presented to the customs authorities (Article 40 CC) and must, unless a declaration for a customs procedure, or proof of EU status, is lodged immediately with the customs authorities, be covered by a **summary declaration for temporary storage**. This summary declaration must be lodged with the customs authority no later than at the time of presentation of the goods (Article 186 CCIP). Commercial, airport or transport inventory systems may be used, provided that they are approved by the customs authorities.

The summary declaration for temporary storage will consist of, or have a reference to, the ENS, supplemented by whatever additional information is required by the customs office of Schiphol (Article 186 (2) CCIP). Also, if acceptable to that customs office, it may take the form of a manifest or other transport document and can be combined with, or contain, the arrival notification.

Goods remaining on board the aircraft for discharge at subsequent ports, in the EU or beyond, shall not be presented to customs at Schiphol (Article 189 CCIP).

If goods are presented at Schiphol for which no ENS has been lodged, though such declaration was required, the customs office shall require the operating 'carrier', i.e. Carrier A, to lodge such a declaration immediately (Article 184c CCIP).

In the case of **diversion** of the aircraft to another airport in the same Member State e.g. to Rotterdam, no advice of change of route is required (Article 183d CCIP). Advice to and between the airports is left to national systems/surveillance.

If the diversion is to a new first airport in a Member State that was not declared in the ENS, e.g. Brussels, Carrier A (the operator of the active means of transport entering the customs territory) or its representative shall, immediately upon the change of its route, advise the customs office at Schiphol of the diversion, by use of the '**diversion notification**'<sup>14</sup> message (Article 183d CCIP).

The 'diversion notification' shall include the same information as the arrival notification, i.e. either the 'Entry Key' for the aircraft (i.e. mode of

---

<sup>14</sup> The EUEU legislation uses the term "diversion request". This does not mean that the customs authorities may overrule the captain's decision to divert the air craft. However, the "Diversion Request" must include a number of specified data elements. If those data elements are not included, it will be rejected and a new, complete request must be lodged

transport at the border, the flight identification number and the expected date of arrival at the first place of arrival in the EU as declared in the ENS) or a list of all the MRNs for all of the ENSs lodged by, on behalf of or instead of Carrier A for all of the goods carried on the aircraft. The customs office at Schiphol will notify the customs office at Brussels, and pass on any positive risk information.

If, however, Brussels airport is a planned stopping point for the aircraft, then no diversion notification is necessary (Article 183d CCIP). Brussels will already have been advised by Schiphol of any risk.

An ENS cannot be amended after a diversion notification has been acknowledged by the customs office of first entry declared in the ENS.

No ENS need to be lodged with the customs office in Brussels. Nor is an ENS required to be lodged in any subsequent EU port(-s) in the EU on the aircrafts itinerary, e.g. London Heathrow. However, if the aircraft after its stop in Brussels makes a stop at a non-EU airport (e.g. Kiev, Ukraine) before flying to London Heathrow, a new ENS must be lodged with the Customs office in Heathrow. The new ENS must cover all cargo carried on the aircraft, not just the cargo loaded in Kiev; the responsibility and procedures for lodging this new ENS remains the same as described above for the lodgement of ENSs with the customs office at Schiphol.

Goods unloaded in Brussels must be presented to the customs authorities (Article 40 CC) and must, unless a declaration for a customs procedure, or proof of EU status, is lodged immediately with the customs authorities, be covered by a **summary declaration for temporary storage** (Article 186 CCIP). The summary declaration for temporary storage will consist of, or have a reference to, the ENS, supplemented by whatever additional information is required by the customs office at Brussels (Article 186 (2) CCIP) (the same requirement applies to goods unloaded in any subsequent port(-s) in the EU, e.g. London Heathrow).

## 4.2 Interline arrangement

This scenario specifically addresses the 'interline' arrangements that exist between many airlines. IATA members can participate in Multilateral Interline Traffic Agreements (MITA) for cargo. Under such an agreement airlines use a standard traffic document (i.e. the air waybill) to transport cargo on various carriers involved in a routing in order to reach a final destination.

*Carrier A operates an aircraft with flight identification number AA1234 from Sydney to Amsterdam (Schiphol Airport). Carrier A has an interline arrangement with Carrier B. For manifest purposes, Carrier A's flight identification number AA1234 is used for all Carrier B consignments.*

In the described interline arrangement between Carrier A and Carrier B, it will be carrier A who takes responsibility to ensure that ENSs are lodged for all consignments for flight AA1234.

Carrier A will lodge ENSs for its own air waybill consignments as described in the "Single carrier" scenario (4.1.).

Carrier B has an arrangement with Company Z, e.g. a freight forwarder, whereby Carrier B will undertake all ENSs for those consignments for which it has issued its own 'air waybills' to Company Z. The flight number provided on the ENSs lodged by Carrier B will be AA1234. Carrier A remains, however, responsible that all consignments with AA1234 are covered by ENSs.

Where an ENS is lodged by Carrier B instead of Carrier A, i.e. other than on his behalf, the lodgement of that declaration will render Carrier B, as the declarant, liable for its accuracy and relevance to the goods it is intended to cover (Articles 183 (1) & 199 CCIP).

In its ENS, Carrier B must identify Carrier A as the "carrier" with Carrier A's EORI number.

The customs office at Schiphol will, immediately upon receipt, validate and register each ENS and notify Carrier B (the declarant) electronically of the MRN. The notification will also be sent electronically to Carrier A provided that Carrier A has been identified with its EORI number in the ENSs lodged by Carrier B and has an electronic interface with the customs office of entry. If this is not the case, notification of the MRN will not be sent to Carrier A.

Notification of the MRN will provide evidence for Carrier A that an ENS has been lodged and his obligations under Article 36b(3) CC have been met.<sup>15</sup>

Where Carrier A has requested the customs authorities to send such notifications, it will also be notified electronically if Carrier B subsequently makes an **amendment** to its ENS provided that Carrier A has been identified with its EORI number in the ENSs lodged by Carrier B, and has an electronic interface with the customs office of entry (Article 183 (8) CCIP). The notification will contain only data directly associated with the transport arrangements.

The customs office at Schiphol Airport will carry out **risk analysis** on the ENSs lodged by Carrier A and Carrier B upon their receipt, in accordance with Article 184d CCIP.

On arrival of the aircraft at Schiphol Airport, the Carrier A or his representative, e.g. ground handling agent, shall as the operator of the active means of transport lodge with customs office at Schiphol Airport an **arrival notification** (Article 184g CCIP) containing the 'Entry Key'

---

<sup>15</sup> Carrier A will also receive electronically the MRNs for the entry summary declarations it itself has lodged. Similarly, it will receive electronically an "amendment acceptance message" for any amendments it may make to its entry summary declarations.

reference to enable identification of all of the ENSs for flight AA1234 and for which the ENSs have been lodged by Carrier A and Carrier B.

Arrival notification, presentation of goods to customs and potential diversion procedures are the same as those depicted in the "Single Carrier" scenario (4.1).

### **4.3 Code share arrangement**

This scenario specifically addresses the 'code share' arrangements referred to in Article 183c CCIP.

*Carrier A operates an aircraft with flight identification number AA1234 from Sydney to Amsterdam (Schiphol Airport). Carrier A has a code share arrangement with Carrier B. For manifest purposes, Carrier B's flight identification number is BB4567.*

In the described code share arrangement between Carrier A and Carrier B, it will be carrier B who takes responsibility to ensure that ENSs are lodged for all consignments for flight BB4567. Carrier A is responsible that ENSs are lodged for all consignments for flight AA1234.

Carrier B has an arrangement with Company Z, e.g. a freight forwarder, whereby Company Z will undertake all ENSs for those consignments for which it has issued its own 'house' air waybills. The flight number provided on the ENSs lodged by Company Z will be BB4567. Carrier B remains, however, responsible that all consignments with BB4567 are covered by ENSs.

Where an ENS is lodged by Company Z instead of Carrier B, it must include, as well as the identity (EORI No.) of Carrier B, a reference to the master air waybill issued to him by Carrier B. The lodgement of the declaration will render Company Z, as the declarant, liable for its accuracy and relevance to the goods it is intended to cover (Articles 183 (1) & 199 CCIP).

The customs office at Schiphol will, immediately upon receipt, validate and register each ENS and notify the declarant electronically of MRN.

For the ENSs lodged by Company Z, notification will also be sent electronically to Carrier B provided that Carrier B has been identified with its EORI number in the ENSs lodged by Company Z and has an electronic interface with the customs office at Schiphol. If this is not the case, notification of the MRN will not be sent to the carrier.

Notification of the MRN will provide evidence for Carrier B that an ENS has been lodged and his obligations under Article 36b(3) CC have been met.<sup>16</sup>

---

<sup>16</sup> Carrier B (and A) will also receive electronically the MRNs for the entry summary declarations it itself has lodged. Similarly, it will receive electronically an "amendment



Where Carrier B has requested the customs authorities to send such notifications, it will also be notified electronically if Company Z subsequently makes an **amendment** to its ENS again, provided that Carrier B has been identified with its EORI number in the ENSs lodged by Company **Z**, and has an electronic interface with the customs office of entry (Article 183 (8) CCIP). The amendment notification will contain only data directly associated with the transport arrangements.

The customs office at Schiphol Airport will carry out risk analysis on the ENSs lodged by Carrier A, Carrier B and Company Z upon their receipt, in accordance with Article 184d CCIP.

On arrival of the aircraft at Schiphol Airport, the Carrier A or his representative, e.g. ground handling agent, shall as the operator of the active means of transport lodge an **arrival notification** with the customs office of entry at Schiphol in a manner acceptable to that customs office (Article 184g CCIP). It will be up to the national customs authorities to decide if an arrival notification for code share arrangements must be lodged for each flight identification number or a single arrival notification may include multiple flight identification numbers. In any event, Carrier A or its representative is the party responsible for lodging the arrival notification.

If a single arrival notification is required to be lodged by Carrier A or its representative, it must contain information to allow identification by the customs authorities of all the ENSs lodged for all the cargo that Carrier A and Carrier B are having carried on the aircraft. This identifying information can take the form of either an "Entry Key" (i.e. mode of transport at the border; the flight identification number; and the expected date of arrival at the first place of arrival in the EU as declared in the ENS) or a list of all the MRNs for all the ENSs. If the "Entry Key" identification information is used – which it most likely will be as Carrier A may not know the MRNs for the ENSs lodged by, on behalf or instead of Carrier B - then both flight identification numbers, i.e. AA1234 and BB4567, must be included in the single arrival notification.

If two arrival notifications are required to be lodged by Carrier A or its representative, each of the arrival notifications must contain information to allow identification by the customs authorities of all the ENSs lodged for the cargo that each of the two carriers are having carried on the aircraft. If the "Entry Key" is used, one of the arrival notifications should include flight identification number AA 1234, and the other arrival notification should include flight identification number BB 4567.

Again, if acceptable to the customs office at Schiphol, the arrival notification(-s) may be in the form of a cargo manifest, provided that it contains the necessary particulars required by the customs authorities.

---

acceptance message" for any amendments it may make to its entry summary declarations.

Alternatively, it may be in the form of an electronic report filed through the airport inventory or EU system.

All the goods unloaded at Schiphol must be presented to the customs authorities (Article 40 CC) and must, unless a declaration for a customs procedure, or proof of EU status, is lodged immediately with the customs authorities, be covered by a **summary declaration for temporary storage**. This summary declaration must be lodged with the customs authority no later than at the time of presentation of the goods (Article 186 CCIP). Any available commercial, port or transport inventory systems may be used, provided that they are approved by the customs authorities.

The summary declaration for temporary storage will consist of, or have a reference to, the ENS, supplemented by whatever additional information is required by the customs office at Schiphol (Article 186 (2) CCIP). Also, if acceptable to that customs office, it may take the form of a manifest or other transport document and can be combined with, or contain, the arrival notification.

Goods remaining on board the aircraft for discharge at subsequent airports, in the EU or beyond, need not be presented to customs at Schiphol (Article 189 CCIP).

If goods are presented at Schiphol for which no ENS has been lodged, though such declaration was required, the customs office shall require Carrier A as the operator of the active means of transport entering the customs territory of the EU, to lodge such a declaration immediately (Article 184c CCIP).

In the case of **diversion** of the aircraft to another airport in the same Member State e.g. to Rotterdam, no advice of change of route is required (Article 183d CCIP). Advice to and between the airports is left to national systems/surveillance.

If the diversion is to a new first airport in a Member State that was not declared in the ENS, e.g. Brussels, Carrier A (the operator of the active means of transport entering the customs territory) or its representative e.g. ground handling agent, must advise the customs office at Schiphol of the diversion, by use of the 'diversion notification' message (Article 183d CCIP).

**Two 'diversion notifications'**<sup>17</sup> will be required to be lodged by Carrier A or its representative at the Customs office at Schiphol – one for flight identification number AA 1234 and one for flight identification number BB 4567. Each of the diversion notifications shall include information to allow the customs office at Schiphol to identify all the ENSs lodged by, on behalf

---

<sup>17</sup> The EUEU legislation uses the term "diversion request". This does not mean that the customs authorities may overrule the captain's decision to divert the aircraft. However, the "Diversion Request" must include a number of specified data elements. If those data elements are not included, it will be rejected and a new, complete request must be lodged. Two diversion notifications - instead of one - are required here, as Article 183c treats code share arrangements as if there were several means of transport.

of or instead of Carrier A and Carrier B for all the consignments on flight AA 12334 and BB 4567, respectively. This can be done, in each diversion notification, by including either the "Entry Key" information (i.e. the flight identification number; and the scheduled time of arrival at the first EU airport as declared in the ENS) or, for either flight, a list of all the MRNs for all of the ENSs for the consignments carried on that flight. The customs office at Schiphol will notify the customs office at Brussels, and pass on any positive risk information.

If, however, Brussels airport is a planned stopping point for the aircraft, then no diversion notification is necessary (Article 183d CCIP). Brussels will already have been advised by Schiphol of any risk.

An ENS cannot be amended after a diversion notification has been acknowledged by the customs office of first entry declared in the ENS.

No ENS needs to be lodged with the customs office in Brussels. Nor is an ENS required to be lodged in any subsequent EU port(s) on the aircraft's itinerary. However, if the aircraft after its stop in Brussels makes a stop at a non-EU airport (e.g. Kiev, Ukraine) before flying to London Heathrow, new ENSs must be lodged with the customs office in Heathrow. The new ENSs must cover all consignments for flight AA 1234 and flight BB 4567, not just the cargo loaded in Kiev; the responsibilities and procedures for lodging these new ENS remain the same as described above for the lodgement of ENSs with the customs office at Schiphol.

Goods unloaded in Brussels must be presented to the customs authorities (Article 40 CC) and must, unless a declaration for a customs procedure, or proof of EU status, is lodged immediately with the customs authorities, be covered by a **summary declaration for temporary storage** (Article 186 CCIP). The summary declaration for temporary storage will consist of, or have a reference to, the ENS, supplemented by whatever additional information is required by the customs office at Brussels (Article 186 (2) CCIP). (The same requirement applies to goods unloaded in any subsequent EU airport(-s), e.g. London Heathrow).

#### 4.4 Transshipment

**Carrier A** issues a master air waybill to company B, who acts as a consolidator, for the transport of goods from Santiago de Chile to **Madrid**.

**Company B** has issued its own air waybills for the transport of the goods from Santiago de Chile to **Brussels** (final destination). It contracts with company A the transport from Santiago to Madrid and uses its own plane for the transport from Madrid to Brussels.

The ENS and arrival notification must be lodged in Madrid (first point of entry); the goods unloaded in Madrid are in temporary storage (responsible person: carrier A or temporary storage holder). When the

goods arrive in Brussels and are unloaded there, they are again in temporary storage (responsible person: carrier B or temporary storage holder); a reference to the ENS is not required (Article 186 (3) CCIP).

## **5 Amendment of an ENS**

### **5.1 Introduction**

The specifications for the ICS do not require that an ENS be cancelled where the goods are not brought into the customs territory of the EU. Instead, where the goods do not appear, the ENS would, after 200 days, be simply purged from the IT-system (Article 183 (9) CCIP). Provisions are however made for amendments of ENS in certain circumstances.

The purpose of this section is to consider a number of potential scenarios and clarify the expected actions to be undertaken. It should be stressed that the declarant of an ENS always has the option to lodge a new ENS instead of amending the original ENS.

There are a small number of restrictions on what can be amended within the ENS and when the amendment can take place:

- From a legal point of view, there is no restriction in the CC or the CCIP. However, the particulars concerning the person lodging the ENS, the representative and the customs office of first entry should not be amended in order to avoid technical problems.
- The time limits for the lodging of the ENS do not start again after the amendment since it is the initial declaration that sets them.
- Risk analysis is performed on the basis of the ENS. Where an amendment is made, risk analysis is performed again with regard to the amended particulars. This will have an impact on the release of the goods only where the amendment is made so shortly before the arrival of the goods, that the customs authorities need additional time for their risk analysis.

Additionally, Article 36b (5) CC sets out that an amendment request cannot be accepted if one of the following conditions is met:

- the person lodging the original ENS has been informed that the customs office of first entry intend to examine the goods;
- the customs authorities have established that the particulars in question are incorrect; or
- the customs office of first entry, upon presentation of the goods, has allowed their removal.

However, if the summary declaration is the form laid down in Article 186 (2) (a) CCIP and one or more of the particulars are not correct in the summary declaration, it can be amended.

Amendments shall be lodged by the same person that lodged the original ENS or its representative. However as amendments can only be lodged at the customs office of first entry the filer – or its representative – would need to be IT connected to that office.

## **5.2 Deep sea containerised traffic**

*An ENS for containerised goods to be moved on a deep sea maritime vessel is submitted to an office of first entry no later than 24 hours before commencement of loading. It is subsequently established that some of the details are incorrect or can be supplemented.*

Is the amendment made before commencement of loading? If yes, go to a).

Is the amendment made after commencement of loading and before arrival at the customs office of first entry? If yes, go to b).

- a) If the amendment is made before commencement of loading, i.e. within the 24 hour "window" that was opened when the original ENS was lodged, it must be sent to the office of first entry which will validate and accept, as appropriate, the revised information. The amendment message must include, and the original ENS will retain, the original MRN. The declarant and, provided he has requested to receive such notifications, also the carrier will be advised of the successful update to the ENS. The amended ENS information will again be sent for risk assessment and messages exchanged as required. As the consignment is a deep sea maritime movement, the amended ENS information may result in the issuing of a "Do Not Load" message but only as long as any such message can be issued within the 24 hour period from the lodgement of the original ENS. Lodgement of an amendment will not re-start that 24 hour time period. A business process will therefore be required at the customs office of first entry to ensure that the officer taking the decision to issue a "Do Not Load" message is aware that this is an amendment and that it will be necessary to check whether 24 hours have passed since the original ENS was submitted.
- b) If the amendment is made at any time between commencement of loading and arrival at the office of first entry, the amendment must be sent to the customs office of first entry which will validate and accept, as appropriate, the revised information. The amendment message must include, and the original ENS will retain, the original MRN. The

declarant and, provided he has requested to receive such notifications, also the carrier will be advised of the successful update to the ENS. The ENS information will again be sent for risk assessment and messages exchanged as required. As the amendment has been lodged after the expiration of the 24 hour time period since the lodging of the original ENS, and as the amendment does not result in a re-start of that time period, the issuing of a "Do Not Load" message is no longer possible. A business process will be required at the customs office of first entry to ensure that its risk assessment process recognizes that this is an amendment lodged at least 24 hours since the original ENS was lodged. If, based on the amended ENS, it is determined that the shipment represents a risk, the customs office of first entry would need to determine if the risk can appropriately be addressed at the actual port of discharge (Risk Type C) or whether it represents such a significant threat that it otherwise would have resulted in a "Do Not Load" message and therefore must be addressed already at the first port of entry (Risk Type B).

If, for whatever reason, the customs office of first entry is unable to address a Risk Type B shipment at the actual port of discharge, it should immediately notify the customs offices at subsequent ports accordingly (Article 184e (2) CCIP).

### **5.3 All shipments other than containerised deep sea maritime shipments**

*An ENS for non-containerised deep sea shipments is submitted to a customs office of first entry. It is subsequently established that some of the details are incorrect or can be supplemented.*

For all shipments other than containerised deep sea maritime shipments, there is only one relevant amendment situation, i.e. an amendment made before arrival at the customs office of first entry.

The amendment must be sent to the customs office of first entry which will validate and accept, as appropriate, the revised information. The amendment message must include, and the original ENS will retain, the original MRN. The declarant and, provided it has requested to receive such notifications, also the carrier will be advised of the successful update to the ENS. The ENS information will again be sent for risk assessment and messages exchanged as required. A business process will be required by the customs office of first entry to ensure that the risk assessment process recognizes that this is an amendment; it will also be necessary to check whether the goods have already arrived at the office of first entry. The new risk assessment may result in a determination to intercept the shipment at the first port of arrival/entry (Risk Type B) or – in the case of maritime and air shipments - at the actual (air-)port of discharge (Risk

Type C). Any risks identified must be communicated by the customs office of first entry to subsequent ports, if any.

If, for whatever reason, the customs office of first entry is unable to address a Risk Type B shipment at the actual (air)port of discharge, it should immediately notify the customs offices at subsequent (air)ports accordingly (Article 184e (2) CCIP).

#### **5.4 Goods short shipped<sup>18</sup>**

*An ENS is submitted to a customs office of first entry. It is subsequently established that goods covered by the ENS were short shipped. The goods are then loaded on to another conveyance that will arrive in the customs territory of the EU.*

Does the affected consignment only form part of an ENS? If yes, go to a).

Does the affected consignment form the totality of the ENS and the new conveyance's itinerary includes the same customs office of first entry? If yes, go to b).

Does the affected consignment form the totality of the ENS but the new conveyance's itinerary includes a different customs office of first entry? If yes, go to c).

a) If the affected consignments only form part of an ENS, then the ENS may be amended to remove the short shipped items. The amendment must be sent to the customs office of first entry which will validate and accept, as appropriate, the revised information. The amendment message must include, and the original ENS will retain, the original MRN. The declarant and, provided he has requested to receive such notifications, also the carrier will be advised of the successful update to the ENS. The ENS information will again be sent for risk assessment and messages exchanged as required.

As noted, the declarant may lodge an amendment to purge the short shipped goods from the original ENS. However, the declarant must in any event lodge a new ENS for the cargo that was short shipped if that cargo is subsequently loaded onto another conveyance that is to arrive in the EU. The new ENS must be sent to the customs office of first entry where the other (new) conveyance is to arrive at in the EU, and whether or not that office of first entry is different from the office of first entry declared in the original ENS before the cargo was short shipped. Where only part of a consignment is short-shipped and it is not possible to determine which specific items are in that part, then the new ENS will contain details for all

---

<sup>18</sup> Example: two containers are declared on the ENS but only one will be shipped and arrive at the destination. The remaining container will be loaded on the next available vessel/aircraft

the items. The new ENS must be lodged in accordance with the timeframes set down in Article 184a CCIP. The customs office of first entry will undertake a risk assessment based on the new ENS.<sup>19</sup>

- b) If the affected consignments form the totality of the ENS and the new conveyance's itinerary includes the same customs office of first entry, then the original ENS can be updated with the actual details. Alternatively, a new ENS may be lodged in accordance with the timeframes set down in Article 184a CCIP. The customs office of first entry will undertake a risk assessment based on the new ENS<sup>20</sup>
- c) If the affected consignments form the totality of the ENS but the new conveyance's itinerary includes a different customs office of first entry, then a new ENS must be lodged. A new ENS will be required for the cargo since ICS precludes changing the customs office of first entry on the ENS. This will need to be sent to the actual, new customs office of first entry in accordance with the timeframes set down in Article 184a CCIP. The actual, new customs office of first entry will undertake a risk assessment based on the new ENS.

## **5.5 Goods off-loaded in a non-EU port**

*An ENS is submitted to a customs office of first entry. It is subsequently established that goods covered by the ENS were off-loaded in a non-EU port before the conveyance arrives in the EU.*

Goods that never show up in the customs territory of the EU do not constitute a security risk for the EU. Thus, even though such goods were included in the originally submitted ENS, there is no requirement to file an amendment to purge these goods from the ENS.

However, the declarant may, for other reasons, choose to amend the original ENS in which case the same procedure applies as described in section 2.5.4.a).

## **6 Diversion**

### **6.1 Conveyance diversion**

---

<sup>19</sup> Which in the case of deep sea containerized shipments may result in the issuance of "Do Not Load" messages.

<sup>20</sup> See previous footnote.



*An ENS is submitted to a customs office of first entry. It is subsequently established that the goods are on board a vessel (or aircraft) that no longer will call at its declared customs office of first entry but is diverted to an alternative port (or airport) instead. An amendment is not appropriate in such conveyance diversion situations.*

a) The new customs office of first entry is in a Member State not declared in the ENS:

If the vessel (or aircraft) calls at a customs office of first entry situated in a Member State that was not on the itinerary as declared in the ENS, then a "Diversion request" should be submitted to the original customs office of first entry (Article 183d CCIP). This office will ensure that any identified positive risks are forwarded to the changed customs office of first entry and remove the need for the carrier to re-submit all the ENSs (Article 184e CCIP).

b) The new customs office of first entry is in a Member State declared in the ENS:

If the vessel calls at a customs office of first entry situated in a Member State that was on the original itinerary, then a "Diversion request" is not needed as the Member State responsible for the new customs office of first entry will have already received details of any positive risks (Articles 183d, 184e CCIP).

## **6.2 Cargo diversion**

*Quite often goods, but not the conveyance itself, may be diverted to another (air-)port of discharge. Such cargo diversion may, for example, happen if the goods are sold while the goods are transported. Or an importer may direct that the goods be discharged in another (air-)port than originally intended due to changes in its inventory supply and demand.*

The ENS may be amended to reflect such cargo diversions. The amendment process would in that case be the same as described in the scenarios above. The goods that have been diverted to another (air)port of discharge must be presented to customs (Article 40 CC) when they are unloaded at the (air)port. They must also, unless a declaration for a customs procedure or proof of EU status is lodged immediately with the customs authorities, be covered by a summary declaration for temporary storage will consist of, or have a reference to, the ENS, supplemented by whatever additional information is required by the customs office at the (air)port of discharge (Article 186 (2) CCIP).