

II

(Non-legislative acts)

REGULATIONS

COUNCIL REGULATION (EU) No 479/2013

of 13 May 2013

on the waiver from the requirement to submit entry and exit summary declarations for Union goods that are moved across the Neum corridor

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to the Treaty of Accession of Croatia, and in particular Article 3(4) thereof,

Having regard to the Act concerning the Conditions of Accession of Croatia, and in particular Article 43 thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) On 9 December 2011, the Member States of the Union and Croatia signed the Treaty concerning the accession of Croatia to the European Union ('Treaty of Accession'). By virtue of Article 3(3) of the Treaty of Accession it is to enter into force on 1 July 2013 provided that all the instruments of ratification have been deposited before that date.
- (2) According to Article 2 of the Act concerning the conditions of accession of Croatia and the adjustments to the Treaty on European Union, the Treaty on the Functioning of the European Union and the Treaty Establishing the European Atomic Energy Community ('the Act concerning the conditions of accession'), from the date of accession, the provisions of the original Treaties and the acts adopted by the institutions before accession shall be binding on Croatia under the conditions laid down in those Treaties and in the Act concerning the conditions of accession.
- (3) The territory of Neum ('Neum Corridor') is a place where the territory of Bosnia and Herzegovina reaches the Adriatic coast, thus separating the area of Dubrovnik from the rest of the territory of Croatia. Tourism is of significant importance for the local economy, which is driven by small and medium-sized enterprises dependent on supplies from the rest of the territory of Croatia. The value of such supplies usually does not exceed EUR 10 000 per consignment and 89 % of those goods have the status of goods in free circulation on the territory of Croatia.
- (4) Article 43 of the Act concerning the conditions of accession provides that the Council, acting by qualified majority on a proposal from the Commission, is to define the terms under which the requirement for an entry or exit summary declaration may be waived as regards Union goods that are moved across the Neum Corridor.
- (5) According to Articles 36a, 36b, 182a and 182b of Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code ⁽¹⁾ ('the Community Customs Code'), goods brought into or leaving the customs territory of the Union shall be covered, in advance, by a summary declaration submitted electronically which contains the particulars necessary for the performance of risk analysis.
- (6) Given the specific characteristics of the local economy it is appropriate to provide for waivers from the obligation to lodge entry and exit summary declarations for Union goods moved across the Neum Corridor.
- (7) Customs authorities should perform risk analysis and customs security checks on the basis of the data present on the invoice and transport documents accompanying the goods.
- (8) The current arrangements derogate from the principle of electronic pre-departure and pre-arrival submission of safety and security data set up under the Community Customs Code. In order to ensure effective and efficient risk analysis and controls for the purposes of safety and security, Croatia should ensure that the border crossing points at the Neum Corridor have the necessary human resources, equipment and control.
- (9) Where a consignment is found not to fulfil the requirements of this Regulation, the consignment in question should not be allowed to re-enter the territory of Croatia unless an assessment of the risk involved has been carried out and effective and targeted measures based upon a risk analysis have been adopted.

⁽¹⁾ OJ L 302, 19.10.1992, p. 1.

- (10) In addition to the exchange of information for the purposes of safety and security as provided for under Article 4g(2) of Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code⁽¹⁾, Croatia should regularly inform the Commission under the procedures of the Common Risk Management Framework of any irregularities found and, where applicable, of measures subsequently adopted with regard to the movement of goods across the Neum Corridor.
- (11) An assessment for the purposes of verifying the proper application of this Regulation should be carried out by the Commission not later than two years after the date of Croatia's accession,

HAS ADOPTED THIS REGULATION:

Article 1

Subject matter and scope

This Regulation lays down the rules under which:

- (a) the requirement for an exit summary declaration is waived for Union goods exiting the territory of Croatia to be moved across the Neum corridor;
- (b) the requirement for an entry summary declaration is waived for Union goods when they re-enter the territory of Croatia after having moved across the Neum corridor.

Article 2

Definitions

For the purposes of this Regulation, the following definitions shall apply:

- (1) 'Union goods' means the goods defined in Article 4(7) of the Community Customs Code;
- (2) 'Area of Dubrovnik' means Dubrovnik and its surrounding area in the territory of Croatia which is separated by the Neum corridor from the mainland territory of Croatia;
- (3) 'Mainland territory of Croatia' means the territory of Croatia except for the area of Dubrovnik;
- (4) 'Neum Corridor' means the area which is a part of the territory of Bosnia and Herzegovina that separates the area of Dubrovnik from the mainland territory of Croatia;
- (5) 'Customs authorities' means the customs authorities of Croatia at the exit and re-entry border crossing points at the Neum Corridor;
- (6) 'Exit' means the exit of goods, either from the area of Dubrovnik into the mainland territory of Croatia through the Neum Corridor, or from the mainland territory of Croatia into the area of Dubrovnik through the Neum Corridor;
- (7) 'Re-entry' means the entry of goods into the area of Dubrovnik from the mainland territory of Croatia through the Neum Corridor, or into the mainland territory of Croatia from the area of Dubrovnik through the Neum Corridor.

Article 3

Waiver from the requirement to submit an exit or an entry summary declaration

- 1. No exit summary declaration shall be required for Union goods upon their exit.
- 2. No entry summary declaration shall be required for Union goods upon their re-entry.

Article 4

Conditions for the application of the waiver

Article 3 shall apply where the following conditions are met:

- (a) the total value of each consignment of Union goods moved across the Neum Corridor does not exceed EUR 10 000 or its equivalency in local currency;
- (b) the goods referred to under point (a) of this Article are accompanied by invoices or transport documents which:
 - (i) include at least the particulars referred to in the first subparagraph of Article 317(2) of Regulation (EEC) No 2454/93, as well as the total value of the goods;
 - (ii) are endorsed with official markings by the customs authorities upon exit;
 - (iii) are presented for verification to the customs authorities upon re-entry.

Article 5

Customs Controls

- 1. The risk analysis associated with the customs controls applied to Union goods moved across the Neum Corridor may be performed by the customs authorities through means other than automated data-processing techniques.
- 2. Croatia shall ensure that the border crossing points at exit from and re-entry into its territory of goods moved through the Neum Corridor have all the necessary resources, equipment, control facilities and capabilities to ensure the application of this Regulation.
- 3. Upon exit, the customs authorities shall:
 - (a) determine a time limit within which the movement of Union goods across the Neum Corridor must be completed;
 - (b) indicate that time limit together with the date of endorsement on the invoice or transport document as referred to in Article 4(b)(ii);
 - (c) where they deem it necessary, seal the space containing the goods or each individual package of goods that are to be moved across the Neum corridor.
- 4. Upon re-entry, the customs authorities shall:
 - (a) carry out risk analysis primarily for security and safety purposes;
 - (b) verify the invoices or transport documents accompanying the goods;

⁽¹⁾ OJ L 253, 11.10.1993, p. 1.

(c) check compliance with the time limit referred to in paragraph (3)(a) of this Article;

(d) check the integrity of seals, when affixed in accordance with paragraph (3)(c) of this Article;

(e) where appropriate, physically examine the goods;

(f) remove seals as appropriate.

5. Where the customs authorities establish that conditions referred to in Article 4 have not been complied with, they shall allow the re-entry of such a consignment if:

(a) an effective risk analysis has been carried out;

(b) on the basis of the results of the risk analysis referred to in point (a), the customs authorities have adopted effective measures specifically targeted to prevent risks related to safety and security.

Article 6

Information

Croatia shall inform the Commission about any irregularities found as regards the application of this Regulation as well as concrete measures that have been taken in order to remedy those irregularities at any time but no later than 1 March 2014.

Article 7

Report

The Commission shall submit a report to the Council providing an assessment of the application of this Regulation no later than two years after the date of accession of Croatia.

Article 8

Entry into force

This Regulation shall enter into force subject to, and as from the date of the entry into force of the Treaty of Accession.

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

Done at Brussels, 13 May 2013.

For the Council

The President

S. COVENEY
