

## II

(Non-legislative acts)

## REGULATIONS

## COMMISSION DELEGATED REGULATION (EU) 2018/1063

of 16 May 2018

**amending and correcting Delegated Regulation (EU) 2015/2446 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code**

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code <sup>(1)</sup>, and in particular Articles 2, 7, 24, 65, 88, 99, 142, 151, 156, 160, 212, 216, 231 and 253 thereof,

Whereas:

- (1) The practical implementation of Regulation (EU) No 952/2013 (the Code) together with Commission Delegated Regulation (EU) 2015/2446 <sup>(2)</sup> has shown that some amendments need to be made to that Delegated Regulation in order to better adjust it to the needs of economic operators and customs administrations.
- (2) In Article 1(19) of Delegated Regulation (EU) 2015/2446, the definition of ‘exporter’ should be modified in relation to exports of goods that are not carried by a private individual in his personal baggage, in order to allow greater flexibility to business partners in the choice of the person which may act as exporter. The current definition is problematic insofar as it determines as ‘exporter’ only one person, who has to meet three cumulative requirements: being established in the customs territory of the Union, holding a contract with a consignee in a third country, and having the power to determine that the goods are to be brought outside the customs territory of the Union. Therefore, the new definition of ‘exporter’ should be less restrictive and limit the conditions for being an exporter to the essential requirements for the functioning of the export procedure: the exporter must have the power to determine that the goods are to be taken out of the customs territory of the Union and, in line with Article 170(2) of Regulation (EU) No 952/2013, the exporter must be established in the customs territory of the Union. Only in cases where the business partners do not agree on the person who may act as exporter or the person is not established in the customs territory of the Union, the exporter is determined by the customs legislation.
- (3) In Article 5(1) of Delegated Regulation (EU) 2015/2446, persons requesting proof of customs status of Union goods, irrespective of whether they are established in the customs territory of the Union or not, should be required to register for an EORI number so that they can access the UCC Proof of Union Status system as referred to in the Annex to Commission Implementing Decision (EU) 2016/578 <sup>(3)</sup>.
- (4) The customs authorities need a permanent derogation from the obligation to use electronic data-processing techniques in relation to applications and decisions that occur rarely and for which the obligation to deploy electronic data-processing techniques would require a disproportionate economic effort. Given that the range of

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

<sup>(2)</sup> Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (OJ L 343, 29.12.2015, p. 1).

<sup>(3)</sup> Commission Implementing Decision (EU) 2016/578 of 11 April 2016 establishing the Work Programme relating to the development and deployment of the electronic systems provided in the Union Customs Code (OJ L 99, 15.4.2016, p. 6).

electronic data-processing techniques differs from Member State to Member State, the applications and decisions in relation to which this derogation should be granted also varies from Member State to Member State. All the Member States must use electronic data-processing techniques with respect to the applications and decisions for which common data requirements exist and for which common electronic systems have been deployed. Accordingly, a new Article 7a of Delegated Regulation (EU) 2015/2446 should be laid down allowing the use of other means than electronic data-processing techniques exclusively for applications and decisions for which the relevant data requirements are not set out in Annex A to Delegated Regulation (EU) 2015/2446.

- (5) In order to avoid that the decision-making procedure is unduly delayed by an applicant not providing the right information to the customs authorities despite having been given the opportunity to do so, Article 10(a) of Delegated Regulation (EU) 2015/2446 should not extend the right to be heard to applicants who have been asked to provide relevant information and have failed to do so, resulting in the customs authorities not being able to accept their application.
- (6) The definition of registered exporter in Article 37(21) of Delegated Regulation (EU) 2015/2446 should be clarified to also cover exporters established in a Member State and registered with the customs authorities of that Member State, for the purpose of exporting products originating in the Union to a country or territory with which the Union has a preferential trade arrangement, so as to allow those exporters to make out origin declarations for benefitting from the preferential trade arrangement concerned. By contrast, the definition should not include the registration of Union exporters for the purpose of replacing statements on origin when goods are re-consigned to Turkey, because replacement of a proof of origin in the EU when goods are re-consigned to Turkey is not applicable.
- (7) Article 40 of Delegated Regulation (EU) 2015/2446 provides for the possibility to use means other than electronic data-processing techniques when submitting applications to become a registered exporter. This permanent derogation should be extended to all communication and exchanges of information in relation to applications and decisions concerning the status of a registered exporter and in relation to any subsequent applications and acts relating to the management of those decisions, as the existing electronic data processing system for registered exporters, the Registered Exporter System (REX) referred to in the Annex to Implementing Decision (EU) 2016/578, does not currently include a harmonised interface for communications with economic operators. The derogation is temporary and will not be needed once the REX system will provide that harmonized interface.
- (8) In order to ensure compliance with the rules on origin of the goods, the customs authorities in Member States and the competent authorities in beneficiary countries applying bilateral or regional cumulation, as set out in Article 53 and Article 55(8) of Delegated Regulation (EU) 2015/2446, should carry out all the necessary verifications and controls of origin and not only control the issue or making out of proofs of origin.
- (9) In order to make clearer the rule for determination of origin in the case of regional cumulation, the second and third subparagraphs of Article 55(4) and of Article 55(6) of Delegated Regulation (EU) 2015/2446 should be merged.
- (10) In order to ensure consistency with the terms used in Article 166(1)(b) and (c), Article 167(1)(s), Article 168 and Article 169 of Delegated Regulation (EU) 2015/2446, the wording in Article 76 of that Delegated Regulation concerning the derogation for the calculation of the amount of import duty on processed products resulting from inward processing should be amended.
- (11) For reasons of clarity, Article 82 of Delegated Regulation (EU) 2015/2446 should refer to the Annexes in which the relevant common data requirements for the undertaking of the guarantor are set out.
- (12) In order to ensure consistency of the provisions concerning guarantees, the reference in Article 83 of Delegated Regulation (EU) 2015/2446 to Member States should be replaced by a reference to customs authorities.
- (13) The time-limit for taking decisions on repayment or remission provided for in Article 97 of Delegated Regulation (EU) 2015/2446 should be extended where it is not possible for the competent customs authority to complete an assessment and take a decision on repayment or remission in the due period of time because the decision to be taken depends on the outcome of a case involving identical or comparable questions of facts and of law pending before the Court of Justice of the European Union in accordance with Article 267 of the Treaty on the Functioning of the European Union or of specific pending administrative procedures which may affect that decision. In order to ensure that the extension of the period to decide does not adversely affect the applicant, that extension should be possible only if the applicant does not oppose to it and should be clearly limited to those specific situations.

- (14) In order to ensure the smooth flow in the trade of Union goods between parts of the customs territory of the Union to which Council Directive 2006/112/EC <sup>(1)</sup> or Council Directive 2008/118/EC <sup>(2)</sup> apply and parts of that territory where those provisions do not apply (special fiscal territories), Articles 114 and 134 of Delegated Regulation (EU) 2015/2446 should establish certain simplifications concerning the customs formalities and controls that are applicable to that trade when it takes place within the same Member State.
- (15) Under Article 115 of Delegated Regulation (EU) 2015/2446 a place other than the competent customs office may be approved for the purposes of the presentation of goods under the condition that the goods are declared for a customs procedure or are re-exported within a very short period of time. That period should be slightly extended so that more economic operators can comply with that condition. The same extension should apply to the condition regarding the approval of a place other than a temporary storage facility for temporary storage of goods.
- (16) In order to protect the information on the place of catch of the fishery products when the printout of the fishing logbook is provided to the authorities of third countries so that those authorities can certify that sea-fishing products and goods transhipped and transported through their country or territory have not been manipulated, the economic operators should be allowed to remove that information from the fishing logbook printout for the purposes of that certification. In order to enable the allocation of the sea-fishing products and goods to the respective fishing logbook in the cases where the certification of non-manipulation is provided on a form or document other than the printout of the fishing logbook, the economic operator should include in that other form or document a reference to the respective fishing logbook.
- (17) The possibility in Article 136 of Delegated Regulation (EU) 2015/2446 to declare a means of transport for temporary admission orally should be extended to cover the specific situations referred to Articles 214, 215 and 216 of that Delegated Regulation because the standard customs formalities are normally unnecessary for such goods.
- (18) The calculation of the amount of import duty in certain cases of inward processing has been provided for twice in the same way in Articles 76(b) and 168(2) of Delegated Regulation (EU) 2015/2446. This overlap should be removed by deleting Article 168(2).
- (19) End-use authorisations allowing the storage together of different products falling within Chapters 27 and 29 of the Combined Nomenclature ('mixed storage') should establish sufficient guarantees for the subsequent identification of the different goods that have been mixed and for enabling their supervision by customs. A similar provision to that existing under the repealed Commission Regulation (EEC) No 2454/93 <sup>(3)</sup> should be introduced into Delegated Regulation (EU) 2015/2446.
- (20) In order to ensure consistency with Article 118(4) of the Code, Article 189 of Delegated Regulation (EU) 2015/2446 should allow for defective goods or goods not complying with the terms of the contract to be placed under external transit procedure, instead of being taken out of the customs territory of the Union, both of which leads for those goods to the loss of their customs status of Union goods.
- (21) With a view to simplifying the use of the export procedure followed by a transit procedure and in order to eliminate the risk that a customs debt and a debt for other charges not covered by a guarantee arises, Union goods exported to a third country and moved through the customs territory of the Union under a TIR operation or under a transit procedure in accordance with the ATA/Istanbul Convention should be required to be placed under the external transit procedure and hence become non-Union goods.
- (22) In order to facilitate the supervision by the customs authorities of movements of goods referred to in Article 1 of Council Directive 2008/118/EC placed under the export procedure followed by the transit procedure, those goods should be allowed to be placed under the external transit procedure, by which they lose their customs status of Union goods.

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

<sup>(2)</sup> Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC (OJ L 9, 14.1.2009, p. 12).

<sup>(3)</sup> Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (OJ L 253, 11.10.1993, p. 1).

- (23) In order to facilitate the processing of applications by customs authorities and to make the application process more efficient for economic operators authorised consignors should be allowed to submit applications for an authorisation to use seals of a special type to the customs authority which is competent to grant the status of authorised consignor.
- (24) A number of provisions relating to temporary admission refer to means of transport used privately or commercially. The meaning of those terms should be clarified for the purposes of all the rules on total relief from import duty in the context of temporary admission. The definitions laid down in Article 215(4) of Delegated Regulation (EU) 2015/2446 should therefore be converted into a more general rule in Article 207 of that Delegated Regulation.
- (25) A new paragraph should be introduced into Article 215 of Delegated Regulation (EU) 2015/2446, so that natural persons who have their habitual residence in the customs territory of the Union may benefit from the temporary admission procedure so that they can use privately hired non-Union means of road transport in the Union. Opening this possibility would solve some problems facing car rental agencies and encourage border tourism. However, as temporary admission is mainly designed for persons established outside of the Union, Article 218 should limit such private use to a short period of time.
- (26) The use of the temporary admission procedure in accordance with Article 218, Article 220, Article 223, Article 228 and Articles 231 to 236 of Delegated Regulation (EU) 2015/2446 should also be allowed where the holder of the procedure is established inside the customs territory of the Union. This flexibility is needed because there is no reason justifying a different treatment of persons established in and outside the customs territory of the Union for the purposes of temporary import of certain goods, such as goods to be exhibited or used at a public event.
- (27) In order to ensure that the legal provisions are properly implemented in the relevant electronic systems, certain provisions of Annexes A and B to Delegated Regulation (EU) 2015/2446 should be amended.
- (28) By Decision 94/800/EC <sup>(1)</sup> the Council approved the Agreement on Rules of Origin annexed to the final act signed in Marrakesh on 15 April 1994. Annex 22-01 to Delegated Regulation (EU) 2015/2446 provides for specific rules for determining the country where certain goods underwent their last substantial transformation within the meaning of Article 32 of the same Regulation. Such a list of rules should be extended to include additional products in order to allow a uniform interpretation of the principle of the last substantial transformation for those products. In addition, to ensure that the rules are properly applied, the list is updated to the last version of the goods nomenclature established under the International Convention on the Harmonized Commodity Description and Coding System (Harmonised System).
- (29) Following the publication of Delegated Regulation (EU) 2015/2446, some errors of different types have been detected and need to be corrected. In Articles 124a, 126a, 129a, 129d, 131, 193, 195 and 197, the reference to the Articles of the Code being supplemented needs to be more precise. In Annexes A and B, certain data element need to be better defined. To ensure consistency, the specimens in Annexes B-03 and B-05 containing an error in the numerical reference to the element 'Reference number/UCR' should be replaced and an error in the reference to the common data element 'CN code, net quantity, value (M)' in Annex 71-05 should be corrected. Some wrong references to Council Regulation (EEC) No 2913/92 <sup>(2)</sup>, to Regulation (EEC) No 2454/93 and to the Code should be corrected in Annex 90.
- (30) The amending provisions of this Regulation modify several provisions of Delegated Regulation (EU) 2015/2446 that have proved difficult to apply in practice. They should ensure that the Code and the Delegated Regulation are implemented more in line with economic reality and are therefore urgently needed. This Regulation should therefore enter into force on the day following that of its publication.
- (31) For the sake of legal certainty, the new provision regarding the use of means other than electronic data-processing techniques in relation to applications and decisions for which the relevant data requirements are not set out in Annex A to Delegated Regulation (EU) 2015/2446 should apply from 2 October 2017. On that date,

<sup>(1)</sup> Council Decision 94/800/EC of 22 December 1994 concerning the conclusion on behalf of the European Community, as regards matters within its competence, of the agreements reached in the Uruguay Round multilateral negotiations (1986-1994) (OJ L 336, 23.12.1994, p. 1).

<sup>(2)</sup> Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ L 302, 19.10.1992, p. 1).

the UCC Customs Decision System referred to in the Annex to Implementing Decision (EU) 2016/578 was deployed and since then, pursuant to Article 2 of Commission Delegated Regulation (EU) 2016/341<sup>(1)</sup>, the customs authorities can no longer allow the use of means other than electronic data processing techniques for customs decisions and applications. However, after 2 October 2017, certain applications and decisions in the paper form still have had to be used. These should produce effects for a certain period of time and it is neither in the economic operator's interest nor the Member State's interest that their validity is put into question for the lack of due form.

(32) Delegated Regulation (EU) 2015/2446 should therefore be amended and corrected accordingly,

HAS ADOPTED THIS REGULATION:

#### Article 1

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

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

(1) Article 1(19) is replaced by the following:

'(19) 'exporter' means:

- (a) a private individual carrying goods to be taken out of the customs territory of the Union where these goods are contained in the private individual's personal baggage;
- (b) in other cases, where (a) does not apply:
  - (i) a person established in the customs territory of the Union, who has the power to determine and has determined that the goods are to be taken out of that customs territory;
  - (ii) where (i) does not apply, any person established in the customs territory of the Union who is a party to the contract under which goods are to be taken out of that customs territory.;

(2) in Article 5(1) the following point is added:

'(f) requesting registration and endorsement of proof of customs status of Union goods.;

(3) in Title I, Chapter 2, Section 2, the following is inserted:

'Subsection 0

**Means for the exchange of information used for applications and decisions for which the relevant data requirements are not set out in Annex A**

*Article 7a*

#### **Applications and decisions made by means other than electronic data-processing techniques**

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

Customs authorities may allow the use of means other than electronic data-processing techniques in relation to applications and decisions for which the relevant data requirements are not set out in Annex A and in relation to any subsequent applications and acts relating to the management of those decisions.;

(4) in Article 10, point (a) is replaced by the following:

'(a) where the application for a decision is not accepted in accordance with Article 11 of this Regulation or with the second subparagraph of Article 12(2) of Commission Implementing Regulation (EU) 2015/2447 (\*);

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

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

(5) in Article 37(21), points (b) and (c) are replaced by the following:

- '(b) an exporter who is established in a Member State and is registered with the customs authorities of that Member State for the purpose of exporting products originating in the Union to a country or territory with which the Union has a preferential trade arrangement; or
- (c) a re-consignor of goods who is established in a Member State and is registered with the customs authorities of that Member State for the purpose of making out replacement statements on origin in order to re-consign originating products elsewhere within the customs territory of the Union or, where applicable, to Norway or Switzerland ('a registered re-consignor');

(6) Article 40 is replaced by the following:

'Article 40

**Means for applying to become a registered exporter and for exchanging information with registered exporters**

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

Means other than electronic data-processing techniques may be used for all communications and exchanges of information in relation to applications and decisions concerning the status of a registered exporter and in relation to any subsequent applications and acts relating to the management of those decisions.;

(7) in Article 53, the second paragraph is replaced by the following:

'Articles 41 to 52 of this Regulation and Article 108 of Implementing Regulation (EU) 2015/2447 shall apply *mutatis mutandis* to exports from the Union to a beneficiary country for the purposes of bilateral cumulation.;

(8) Article 55 is amended as follows:

(a) paragraph 4 is replaced by the following:

'4. Regional cumulation between beneficiary countries in the same regional group shall apply only under the condition that the working or processing carried out in the beneficiary country where the materials are further processed or incorporated goes beyond the operations described in Article 47(1) and, in the case of textile products, also beyond the operations set out in Annex 22-05.

Where the condition laid down in the first subparagraph is not fulfilled, the country to be stated as country of origin on the proof of origin issued or made out for the purposes of exporting the products to the Union shall be the country of the regional group where the highest share of the value of the materials used in the manufacture of the final product originates.;

(b) paragraph 6 is replaced by the following:

'6. When granted, regional cumulation between beneficiary countries of Group I or Group III shall allow materials originating in a country of one regional group to be considered as materials originating in a country of the other regional group when incorporated in a product obtained there, provided that the working or processing carried out in the latter beneficiary country goes beyond the operations described in Article 47(1) and, in the case of textile products, also beyond the operations set out in Annex 22-05.

Where the condition laid down in the first subparagraph is not fulfilled, the country to be stated as country of origin on the proof of origin for the purposes of exporting the products to the Union shall be the country participating in the cumulation where the highest share of the value of the materials used in the manufacture of the final product originates.;

(c) paragraph 8 is replaced by the following:

'8. Articles 41 to 52 of this Regulation and Articles 108 to 111 of Implementing Regulation (EU) 2015/2447 shall apply *mutatis mutandis* to exports from one beneficiary country to another for the purposes of regional cumulation.;

(9) in Article 76, point (b) is replaced by the following:

'(b) the goods would, at the time of the acceptance of the customs declaration for placing the goods under the inward processing procedure, have been subject to an agricultural or commercial policy measure, a provisional or definitive anti-dumping duty, a countervailing duty, a safeguard measure or an additional duty resulting from a suspension of concessions had they been declared for release for free circulation.;

(10) in Article 82, the following paragraph is added:

'5. The common data requirements for a guarantor's undertaking to provide an individual guarantee, an individual guarantee in the form of vouchers or a comprehensive guarantee are set out in Annexes 32-01, 32-02 and 32-03 respectively.'

(11) in Article 83, paragraph 3 is replaced by the following:

'3. The customs authorities shall accept the forms of guarantee referred to in paragraph 1 in so far as those forms of guarantee are accepted under national law.'

(12) Article 97 is replaced by the following:

'Article 97

### **Extension of the time-limit for taking a decision on repayment or remission**

(Article 22(3) of the Code)

1. Where the first subparagraph of Article 116(3) of the Code or point (b) of the second subparagraph of Article 116(3) of the Code applies, the time-limit for taking the decision on repayment or remission shall be suspended until such time as the Member State concerned has received the notification of the Commission's decision or the notification by the Commission of the return of the file for the reasons provided in Article 98(6) of this Regulation.

2. Where point (b) of the second subparagraph of Article 116(3) of the Code applies, the time-limit for taking the decision on repayment or remission shall be suspended until such time as the Member State concerned has received the notification of the Commission's decision on the case involving comparable issues of fact and of law.

3. Where the decision on repayment or remission may be affected by the outcome of one of the following pending administrative procedure or court proceeding, the time-limit for taking the decision on repayment or remission may, with the agreement of the applicant, be extended as follows:

(a) If a case involving identical or comparable issues of fact and of law is pending before the Court of Justice of the European Union in accordance with Article 267 of the Treaty on the Functioning of the European Union, the time-limit for taking the decision on repayment or remission may be extended for a period ending not later than 30 days after the date of delivery of the judgment of the Court of Justice;

(b) If the decision on repayment or remission depends on the outcome of a request for subsequent verification of the proof of preferential origin made in accordance with Articles 109, 110 or 125 of Implementing Regulation (EU) 2015/2447 or made in accordance with the preferential agreement concerned, the time-limit for taking the decision on repayment or remission may be extended for the duration of the verification as mentioned in Articles 109, 110 or 125 of Implementing Regulation (EU) 2015/2447 or by the preferential agreement concerned, and in any case not more than 15 months from the date on which the request was sent; and

(c) If the decision on repayment or remission depends on the outcome of a consultation procedure aimed to ensure, at Union level, the correct and uniform tariff classification or determination of origin of the goods concerned, made in accordance with Article 23(2) of Implementing Regulation (EU) 2015/2447, the time-limit for taking the decision on repayment or remission may be extended for a period ending not later than 30 days after the notification by the Commission of the withdrawal of the suspension of the taking of BTI and BOI decisions, as provided for in Article 23(3) of that Implementing Regulation.'

(13) Article 114 is replaced by the following:

'Article 114

### **Trade with special fiscal territories**

(Article 1(3) of the Code)

1. Member States shall apply Articles 115 to 118 of this Regulation and Articles 133 to 152 of the Code to Union goods which are brought from or to a special fiscal territory to or from another part of the customs territory of the Union which is not a special fiscal territory and is not located within the same Member State.

2. Where Union goods are dispatched from a special fiscal territory to another part of the customs territory of the Union, which is not a special fiscal territory, but which is located within the same Member State, they shall be presented to customs immediately upon their arrival at that other part of the customs territory of the Union. However, subject to the approval of the customs authority of the Member State concerned, the goods may be presented at the designated customs office or at any other place designated or approved by that customs authority before their departure from the special fiscal territory.

The goods shall be presented to customs by the person who brings the goods to the other part of the customs territory or by the person in whose name or on whose behalf the goods are brought to that part of the customs territory of the Union.

3. Where Union goods are dispatched from a part of the customs territory of the Union, which is not a special fiscal territory, to a special fiscal territory within the same Member State, they shall be presented to customs immediately upon their arrival at the special fiscal territory. However, subject to the approval of the customs authority of the Member State concerned, the goods may be presented at the designated customs office or any other place designated or approved by that customs authority before their departure from the place of dispatch.

The goods shall be presented by the person who brings the goods to the special fiscal territory or by the person in whose name or on whose behalf the goods are brought to the special fiscal territory.

4. Union goods referred to in paragraphs 2 and 3 shall only be subject to the customs provisions in accordance with Article 134 of this Regulation.;

(14) Article 115 is replaced by the following:

*Article 115*

#### **Approval of a place for the presentation of goods to customs and temporary storage**

(Articles 139(1) and 147(1) of the Code)

1. A place other than the competent customs office may be approved for the purposes of the presentation of goods where the following conditions are fulfilled:

- (a) the requirements laid down in Article 148(2) and (3) of the Code and in Article 117 of this Regulation are fulfilled;
- (b) the goods are declared for a customs procedure or are re-exported no later than 3 days after their presentation or no later than 6 days after their presentation in the case of an authorised consignee as referred to in Article 233(4)(b) of the Code, unless the customs authorities require the goods to be examined in accordance with Article 140(2) of the Code.

Where the place is already authorised for the purpose of the operation of the temporary storage facilities that approval shall not be required.

2. A place other than a temporary storage facility may be approved for temporary storage of the goods where the following conditions are fulfilled:

- (a) the requirements laid down in Article 148(2) and (3) of the Code and in Article 117 are fulfilled;
- (b) the goods are declared for a customs procedure or are re-exported no later than 3 days after their presentation or no later than 6 days after their presentation in the case of an authorised consignee referred to in Article 233(4)(b) of the Code, unless the customs authorities require the goods to be examined in accordance with Article 140(2) of the Code.;

(15) Article 133 is replaced by the following:

*Article 133*

#### **Products and goods transhipped and transported through a country or territory which is not part of the customs territory of the Union**

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

1. Where products and goods referred to in Article 119(1)(d) and (e) are transhipped and transported through a country or territory which is not part of the customs territory of the Union, for the purposes of proving the customs status in accordance with Article 129 a printout of the fishing logbook of the Union fishing vessel or Union factory ship, accompanied by a printout of the transhipment declaration, where applicable, shall be provided on which, in addition to the information listed in Article 130(1), the following information is stated:

- (a) an endorsement by the customs authority of that country or territory;
- (b) the dates of arrival in and of departure from that country or territory of the products and goods;

- (c) the means of transport used for reconsignment to the customs territory of the Union;
- (d) the address of the customs authority referred to in point (a).

For the purposes of presentation to the customs authority of a country or territory which is not part of the customs territory of the Union, the printout of the fishing logbook referred to in the first subparagraph does not need to include the information on the place where the products of sea-fishing were caught as set out in Article 130(1)(a).

2. Where forms or documents other than a printout of the fishing logbook are used for the purposes of paragraph 1, those forms or documents shall, in addition to the information required under paragraph 1, include a reference to the fishing logbook, which allows for the identification of the respective fishing trip.;

- (16) Article 134 is replaced by the following:

‘Article 134

#### **Customs declarations in trade with special fiscal territories**

(Article 1(3) of the Code)

1. The following provisions shall apply *mutatis mutandis* to the trade in Union goods referred to in Article 1(3) of the Code:

- (a) Chapters 2, 3 and 4 of Title V of the Code;
- (b) Chapters 2 and 3 of Title VIII of the Code;
- (c) Chapters 2 and 3 of Title V of this Regulation;
- (d) Chapters 2 and 3 of Title VIII of this Regulation.

2. In the context of trade in Union goods referred to in Article 1(3) of the Code which takes place within the same Member State, the customs authorities of that Member State may approve that a single document may be used to declare the dispatch (‘dispatch declaration’) and the introduction (‘introduction declaration’) of the goods consigned to, from or between special fiscal territories.

3. Until the dates of the upgrading of the National Import Systems referred to in the Annex to Implementing Decision (EU) 2016/578, in the context of trade in Union goods referred to in Article 1(3) of the Code which takes place within the same Member State, the customs authority of the Member State concerned may authorise the use of an invoice or a transport document instead of the dispatch or introduction declaration.;

- (17) in Article 136(1), point (a) is replaced by the following:

‘(a) pallets, containers and means of transport, and spare parts, accessories and equipment for those pallets, containers and means of transport, as referred to in Articles 208 to 216.;

- (18) in Article 168, paragraph 2 is deleted;

- (19) in Title VII, Chapter 1, in Section 2, the following Article 177a is inserted:

‘Article 177a

#### **Mixed storage of products subject to customs supervision under end-use**

(Article 211(1) of the Code)

The end-use authorisation as referred to in Article 211(1)(a) of the Code shall establish means and methods of identification and of customs supervision for mixed storage of products subject to customs supervision falling within Chapters 27 and 29 of the Combined Nomenclature or of such products with crude petroleum oils falling within CN code 2709 00.

Where the products referred to in the first paragraph do not fall within the same eight-digit CN code, or do not share the same commercial quality and the same technical and physical characteristics, mixed storage may be allowed only where the whole mixture is to undergo one of the treatments referred to in Additional Note 5 to Chapter 27 of the Combined Nomenclature.;

(20) Article 189 is replaced by the following:

*'Article 189*

**Application of the external transit procedure in specific cases**

(Article 226(2) of the Code)

1. Where Union goods are exported to a third country which is a contracting party to the Convention on a common transit procedure or where Union goods are exported and pass through one or more common transit countries and the provisions of the Convention on a common transit procedure apply, the goods shall be placed under the external transit procedure referred to in Article 226(2) of the Code in the following cases:

- (a) the Union goods have undergone customs export formalities with a view to refunds being granted on export to third countries under the common agricultural policy;
- (b) the Union goods have come from intervention stocks, they are subject to measures of control as to their use or destination, and they have undergone customs formalities on export to third countries under the common agricultural policy;
- (c) the Union goods are eligible for repayment or remission of import duty in accordance with Article 118(1) of the Code.

2. Union goods which are eligible for the repayment or remission of import duty in accordance with Article 118(1) of the Code may be placed under the external transit procedure referred to in Articles 118(4) and 226(2) of the Code.

3. Where Union goods are exported to a third country and moved within the customs territory of the Union under a TIR operation or under a transit procedure in accordance with the ATA Convention or the Istanbul Convention, the goods shall be placed under the external transit procedure referred to in Article 226(2) of the Code.

4. Where goods referred to in Article 1 of Directive 2008/118/EC having the customs status of Union goods are exported, those goods may be placed under the external transit procedure referred to in Article 226(2) of the Code.;

(21) the following Article 197a is inserted:

*'Article 197a*

**Applications for the use of seals of special type**

(Article 22(1) 3rd subparagraph of the Code)"

Where an authorised consignor or an economic operator who applies for the status of authorised consignor referred to in Article 233(4)(a) of the Code applies for an authorisation to use seals of a special type, as referred to in Article 233(4)(c) of the Code, the application may be submitted to the customs authority competent to take a decision in the Member State where the Union transit operations of the authorised consignor are due to begin.;

(22) in Article 207, the following paragraph is added:

'Where in this Subsection a commercial use of a means of transport is referred to, it shall mean the use of a means of transport for the transport of persons for remuneration or the use of a means of transport for the industrial or commercial transport of goods, whether or not for remuneration. A private use of a means of transport shall mean the use of a means of transport other than commercial.;

(23) In Article 212, paragraph 2 is replaced by the following:

'2. Where means of transport are declared for temporary admission orally in accordance with Article 136(1) or by another act in accordance with Article 139(1), in conjunction with Article 141(1), the authorisation for temporary admission shall be granted to the person who has the physical control of the goods at the moment of the release of goods for the temporary admission procedure unless that person acts on behalf of another person. If so, the authorisation shall be granted to the latter person.;

(24) Article 215 is amended as follows:

(a) the following paragraph is inserted:

'2a. Natural persons who have their habitual residence in the customs territory of the Union shall benefit from total relief from import duty in respect of means of road transport which they have hired under a written contract concluded with a professional car hire service and which they use privately.;

(b) paragraph 4 is deleted;

(25) in Article 218, the following paragraph is added:

‘4. In the case referred to in Article 215(2a), the means of road transport shall be re-exported within 8 days of having been placed under the temporary admission procedure.’;

(26) in Article 220, the following paragraph is added:

‘The applicant for an authorisation for the use of the temporary admission procedure and the holder of the temporary admission procedure established in the customs territory of the Union shall also benefit from total relief from import duty for welfare materials for seafarers.’;

(27) in Article 223, the following paragraph is added:

‘The applicant and the holder of the procedure may be established in the customs territory of the Union.’;

(28) in Article 228, the following paragraph is added:

‘The applicant and the holder of the procedure may be established in the customs territory of the Union.’;

(29) in Article 231, the following paragraph is added:

‘The applicant and the holder of the procedure may be established in the customs territory of the Union.’;

(30) in Article 232, the following paragraph is added:

‘The applicant and the holder of the procedure may be established in the customs territory of the Union.’;

(31) in Article 233, the following paragraph is added:

‘The applicant and the holder of the procedure may be established in the customs territory of the Union.’;

(32) in Article 234, the following paragraph is added:

‘4. The applicant and the holder of the procedure may be established in the customs territory of the Union.’;

(33) in Article 235, the following paragraph is added:

‘The applicant and the holder of the procedure may be established in the customs territory of the Union.’;

(34) in Article 236, the following paragraph is added:

‘The applicant and the holder of the procedure may be established in the customs territory of the Union in the situations referred to under point (b).’;

(35) Annex A is amended as set out in Annex I to this Regulation.

(36) Annex B is amended as set out in Annex II to this Regulation.

(37) Annex 22-01 is amended as set out in Annex III to this Regulation

## Article 2

### Corrections to Delegated Regulation (EU) 2015/2446

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

(1) in Article 124a, the title is replaced by the following:

‘Article 124a

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

(Articles 6(2), 6(3)(a) and 153(2) of the Code);

(2) in Article 126a, the title is replaced by the following:

‘Article 126a

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

(Articles 6(2) and 6(3)(a) of the Code);

(3) in Article 129a, the title is replaced by the following:

‘Article 129a

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

(Articles 6(2) and 6(3)(a) of the Code);

(4) in Article 129d, the title is replaced by the following:

*'Article 129d*

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

(Articles 6(3)(a) and 153(2) of the Code);

(5) in Article 131, the title is replaced by the following:

*'Article 131*

**Transshipment**

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

(6) in Article 193, the title is replaced by the following:

*'Article 193*

**Authorisations for the status of authorised consignor for placing goods under the Union transit procedure**

(Article 233(4)(a) of the Code);

(7) in Article 195, the title is replaced by the following:

*'Article 195*

**Authorisations for the status of authorised consignee for receiving goods moved under the Union transit procedure**

(Article 233(4)(b) of the Code);

(8) in Article 197, the title is replaced by the following:

*'Article 197*

**Authorisation for use of seals of a special type**

(Article 233(4)(c) of the Code);

(9) Annex A is corrected as set out in Annex IV to this Regulation;

(10) Annex B is corrected as set out in Annex V to this Regulation;

(11) Annex B-03 is corrected as set out in Annex VI to this Regulation;

(12) in Annex B-04, Title II, point (9) 'Formalities en route', the second paragraph below the heading 'Box Transshipment (7/1)', the words 'box 18' are replaced by the words 'the box Identity of means of transport at departure (7/7) and the box Nationality of means of transport at departure (7/8)';

(13) Annex B-05 is corrected as set out in Annex VII to this Regulation;

(14) in Annex 71-05, Section A, the first table, the seventh row 'CN Code, net quantity, value (M) of processed products', in the first column 'Common data elements', the text is replaced by the following:

*'CN code, net quantity, value (M) of goods'.*

(15) Annex 90 is amended as set out in Annex VIII to this Regulation.

*Article 3*

**Entry into force**

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

Article 1(3) shall apply from 2 October 2017.

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

Done at Brussels, 16 May 2018.

*For the Commission*

*The President*

Jean-Claude JUNCKER

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## ANNEX I

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

- (1) in Title I, Chapter 1, in the Notes, the description of note [14] is replaced by the following:

‘This information shall be provided in case of an authorisation for the use of inward processing EX/IM without the use of standardised exchange of information as referred to in Article 176, and in case of an authorisation for the use of inward processing IM/EX.’;

- (2) in Title I, Chapter 1, in the Notes, the description of note [15] is replaced by the following:

‘This information shall only be provided in case of an authorisation relating to the use of inward processing IM/EX or end-use.’;

- (3) in Title I, Chapter 2, Data requirements, Group 4 – Dates, times, periods and places, in data element 4/3 (‘Place where main accounts for customs purposes are held or accessible’), the first paragraph below the heading ‘All relevant table columns used.’ is replaced by the following:

‘Main accounts for customs purposes as referred to in the third subparagraph of Article 22(1) of the Code are those accounts which are to be considered by customs authorities as the main accounts for customs purposes allowing the customs authorities to supervise and monitor all activities which are covered by the authorisation or decision concerned. The applicant’s existing commercial, tax or other accounting material may be accepted as main accounts for customs purposes if they facilitate audit-based controls.’;

- (4) in Title I, Chapter 2, Data requirements, Group 5 – Identification of goods, in data element 5/9 (‘Excluded categories or movement of goods’), the paragraph below the heading ‘All relevant table columns used.’ is replaced by the following:

‘Specify the movements, or – by using the first 6 digits of the Combined nomenclature code – the goods which are excluded from the simplification.’;

- (5) in Title I, Chapter 2, Data requirements, Group 7 – Activities and procedures, in data element 7/2 (‘Type of customs procedures’), the paragraph below the heading ‘All relevant table columns used.’ is replaced by the following:

‘Using the relevant Union codes, indicate whether the authorisation is intended to be used for customs procedures or for the operation of storage facilities. Where applicable, enter the reference number of the authorisation, if this cannot be derived from other information in the application. If the authorisation has not yet been granted, indicate the registration number of the application.’;

- (6) in Title IV, Chapter 1, Data requirements table, the row relating to data element IV/6, in the column ‘D.E. name’, the text is replaced by the following:

‘Simplifications and facilitations already granted, security and safety certificates issued on the basis of international conventions, of an International Standard of the International Organisation for Standardisation, or of a European Standard of a European Standardisation body or certificates granting a status equivalent to that of an AEO issued in third countries and recognised in an agreement.’;

- (7) in Title IV, Chapter 2, Data requirements, the heading of data element IV/6 is replaced by the following:

‘IV/6. Simplifications and facilitations already granted, security and safety certificates issued on the basis of international conventions, of an International Standard of the International Organisation for Standardisation, or of a European Standard of a European Standardisation body or certificates granting a status equivalent to that of an AEO issued in third countries and recognised in an agreement.’;

- (8) in Title V, Chapter 2, Data requirements, in data element V/1, the paragraph below the heading is replaced by the following:

‘Indicate on which elements to be added to or deducted from the price pursuant to Articles 71 and 72 of the Code or which elements forming part of the price actually paid or payable pursuant to Article 70(2) of the Code the simplification applies (e.g. Assists, Royalties, transport costs, etc.) followed by a reference to the calculation method used for the determination of the respective amounts.’;

- (9) in Title VI, Chapter 2, Data requirements, in data element VI/2, the paragraph below the heading is replaced by the following:

‘Indicate the average period, calculated on the basis of the preceding 12-month-period, between the placing of goods under the customs procedure and the discharge of that procedure or, where applicable, between the placing of goods in temporary storage and the end of the temporary storage. This information shall only be provided where the comprehensive guarantee is to be used for placing goods under a special procedure or for the operation of a temporary storage facility.’;

- (10) in Title XIII, Chapter 1, Data requirements table, the row relating to data element XIII/6, in the column ‘Status’, the reference ‘[1]’ is deleted;

- (11) in Title XIV, Chapter 1, Data requirements table, the row relating to data element XIV/4, in the column ‘D.E. name’, the text is replaced by the following:

‘Deadline for submitting the supplementary declaration’;

- (12) in Title XIV, Chapter 2, Data requirements, in data element XIV/2, the text below the heading is replaced by the following:

*‘Application:*

If the application concerns export or re-export, provide evidence that the conditions laid down in Article 263(2) of the Code are met.

*Authorisation:*

If the authorisation concerns export or re-export, state reasons why a waiver should apply in accordance with Article 263(2) of the Code.’;

- (13) in Title XIV, Chapter 2, Data requirements, data element XIV/4 is replaced by the following:

‘XIV/4. **Deadline for submitting the supplementary declaration**

The decision-taking customs authority shall set out, in the authorisation, a time-limit for the holder of the authorisation to send the particulars of the supplementary declaration to the supervising customs office.

The time-limit shall be expressed in days.’;

- (14) in Title XX, Chapter 2, Data requirements, in data element XX/2, the text below the heading is replaced by the following:

*‘Application:*

Indicate the reference number of the decision on the provision of a comprehensive guarantee or on a guarantee waiver. If the respective authorisation has not yet been granted, indicate the registration number of the application.

*Authorisation:*

Indicate the reference number of the decision on the provision of a comprehensive guarantee or on a guarantee waiver.’

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(10) in Title I, Chapter 3, in Section 2, the following note is added:

[51]	This data element shall only be used in supplementary declarations.;
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(11) in Title II, Data requirements, Group 1, data element 1/6 'Goods item number', the words 'Data Requirements table columns A1-A3, B1-B4, C1, D1, D2,E1, E2 F1ato F1d, F2a to F2c, F3a, F4a, F4b, F4d, F5, G3 to G5, H1 to H6 and I1:' are replaced by the words:

'Data requirements table columns A1 to A3, B1 to B4, C1, D1, D2, E1, E2, F1a to F1d, F2a to F2c, F3a, F4a, F4b, F4d, F5, G4, G5, H1 to H6 and I1:';

(12) in Title II, Data requirements, in Group 2, data element 2/1 'Simplified declaration/Previous documents' is amended as follows:

(a) before the heading 'Data Requirements table columns D1 to D3:', the following text is inserted:

'Data requirements table columns B1 and H1:

Enter the details related to the writing-off of the goods declared in the declaration concerned, in relation with the ending of the temporary storage.

Such details shall include the writing-off quantity and the respective measurement unit.;

(b) the heading 'Data Requirements table column E2:' and the text under that heading are replaced by the following:

'Data requirements table column E2:

Enter the MRN of the entry summary declaration(s) lodged in relation to the goods prior to their arrival in the Customs territory of the Union.

In case of Union goods, where applicable and available to the person lodging the customs goods manifest, enter the reference of the customs declaration by which the goods have been released for free circulation.

Where the MRN of the entry summary declaration or the customs declaration for release for free circulation is provided and the customs goods manifest or the proof of customs status of Union goods does not concern all items of goods of the entry summary declaration or the customs declaration respectively, enter the respective item numbers in the entry summary declaration or in the customs declaration, where available to the person lodging the electronic manifest.;

(c) the heading 'Data Requirements table column G3:' and the text under that heading are replaced by the following:

'Data requirements table column G3:

Without prejudice to Article 139(4) of the Code, enter the MRN of the entry summary declaration(s) or, in the cases referred to Article 130 of the Code, declaration for temporary storage or the customs declaration(s) which has been lodged in respect of the goods.

In case a temporary storage declaration has been lodged in accordance with Article 145(3) of the Code, in relation with the goods concerned, enter the reference to that temporary storage declaration.

Where the presentation notification does not concern all items of goods in the referred previous declaration, the person presenting the goods shall provide the relevant item number(s) attributed to the goods in that previous declaration.;

(13) in Title II, Data requirements, Group 2, data element 2/3 'Documents produced, certificates and authorisations, additional references', before the heading 'Data Requirements table column B1 to B4, C1, H1 to H5 and I1:', the following text is inserted:

'Data requirements table columns B1 and H1:

Enter the details related to the writing-off of the goods declared in the declaration concerned, in relation with the import/export licences and certificates.

Such details shall include the reference to the authority issuing the licence or certificate concerned, the period of validity of the licence or certificate concerned, the writing-off amount or quantity and the respective measurement unit.;

(14) in Title II, Data requirements, in Group 3, the following text is added:

**3/45. *Person providing a guarantee identification No***

**All relevant data requirements table columns used:**

This information takes the form of the EORI number referred to in Article 1(18) of the person providing the guarantee, if different from the declarant.

**3/46. *Person paying the customs duty identification No***

**All relevant data requirements table columns used:**

This information takes the form of the EORI number referred to in Article 1(18) of the person paying the customs duty, if different from the declarant.;

(15) in Title II, Data requirements, in Group 5, the following text is added:

**5/31. *Date of acceptance***

**All relevant data requirements table columns used:**

Enter the date of acceptance of the simplified declaration or the date when the goods were entered in the declarant's records.;

(16) in Title II, Data requirements, Group 7, in data element 7/1 'Transshipments', the heading 'Table column D3:' and the text below that heading are deleted;

(17) in Title II, Data requirements, Group 7, in data element 7/19 'Other incidents during carriage', the heading 'Table column D3:' and the paragraph below that heading are deleted;

(18) in Title II, Data requirements, in Group 8, the heading concerning data element 8/7 'Writing-off' and the text under that heading are deleted.

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## ANNEX III

Annex 22-01 to Delegated Regulation (EU) 2015/2446 is amended as follows:

(1) in the Introductory notes, in point 2.1, the third sentence is replaced by the following:

“Harmonised System’ or ‘HS’ means the goods nomenclature established under the International Convention on the Harmonized Commodity Description and Coding System, as amended by Recommendation of the Customs Cooperation Council of 27 June 2014 (‘HS 2017’).”;

(2) Throughout the text of the Annex, the words ‘HS 2012 Code’ are replaced by the words ‘HS 2017 Code’;

(3) in Section I, Chapter 2, in the table, the following row is added:

‘0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.	The origin of the goods of this heading shall be the country in which the animal was fattened for at least 3 months before slaughtering, or in the case of swine, sheep or goats at least two months before slaughtering.”;
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(4) in Section II, before Chapter 14, the following text is inserted:

## ‘CHAPTER 11

**Products of the milling industry; malt; starches; inulin; wheat gluten****Chapter residual rule applicable to mixtures:**

1. For the purposes of this residual rule, ‘mixing’ means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50 % by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

**Chapter residual rule:**

Where the country of origin cannot be determined by application of the primary rules and the other Chapter residual rule[s], the country of origin of the goods shall be the country in which the major portion of the materials originated, as determined on the basis of the weight of the materials.

HS 2017 Code	Description of goods	Primary rules
1101	Wheat or meslin flour.	CC
1102	Cereal flours other than of wheat or meslin.	CC
1103	Cereal groats, meal and pellets.	CC
1104	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 1006; germ of cereals, whole, rolled, flaked or ground.	CC
1105	Flour, meal, powder, flakes, granules and pellets of potatoes.	CC
1106	Flour, meal and powder of the dried leguminous vegetables of heading 0713, of sago or of roots or tubers of heading 0714 or of the products of Chapter 8	CC
1107	Malt, whether or not roasted.	CC
1108	Starches; inulin.	CTH
1109	Wheat gluten, whether or not dried	CTH’;

- (5) in Section IV, Chapter 20, the table, the row relating to HS 2012 Code ex 2009, in the column 'Description of goods', the words 'Grape juice Other' are replaced by the words 'Grape juice';
- (6) in Section XI, Chapter 58, the table, the row relating to HS 2012 Code 5804, in the column 'Description of goods', the text is replaced by the following:

'Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of heading 6002 to 6006.';

- (7) in Section XVI, in Chapter 84, the heading 'Definition of 'Assembly of semi-conductor products' for the purpose of heading 8473' and the two sentences following that heading are replaced by the following:

'Definition of 'Assembly of semi-conductor products'

The primary rule 'Assembly of semi-conductor products', used in the table below, means a change from chips, dice or other semi-conductor products to chips, dice or other semi-conductor products that are packaged or mounted onto a common medium for connection or connected and then mounted. The assembly of semi-conductor products shall not be considered a minimal operation.';

- (8) in Section XVI, Chapter 85 is amended as follows:

- (a) the heading 'Definition of 'assembly of semi-conductor products' for the purposes of headings 8535, 8536, 8537, 8541 and 8542' and the two sentences following that heading are replaced by the following:

'Definition of 'Assembly of semi-conductor products'

The primary rule 'Assembly of semi-conductor products', used in the table below, means a change from chips, dice or other semi-conductor products to chips, dice or other semi-conductor products that are packaged or mounted onto a common medium for connection or connected and then mounted. The assembly of semi-conductor products shall not be considered a minimal operation.';

- (b) in the table, after the row relating to HS 2012 Code ex 8501, the following rows are inserted:

<b>'ex 8523 59</b>	Chipcard integrated circuit with integrated coil	CTH or Assembly of semi-conductor products
<b>ex 8525 80</b>	Semiconductor imaging component	CTH or Assembly of semi-conductor products';

- (c) in the table, the row relating to HS 2012 Code ex 8536, in the column 'Description of goods', the text is replaced by the following:

'Semiconductor electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1 000 volts.';

- (d) in the table, the row relating to HS 2012 Code ex 8537 10 is deleted;

- (e) in the table, the following row is added:

<b>'ex 8548 90</b>	Smartconnect modules including a communication controller and a secure smart card controller	CTH or Assembly of semi-conductor products';
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- (9) in Section XVIII, Chapter 90 is amended as follows:

- (a) the heading 'Definition of 'assembly of semi-conductor products' for the purposes of headings 9026 and 9031' and the two sentences following that heading are replaced by the following:

'Definition of 'Assembly of semi-conductor products'

The primary rule 'Assembly of semi-conductor products', used in the table below, means a change from chips, dice or other semi-conductor products to chips, dice or other semi-conductor products that are packaged or mounted onto a common medium for connection or connected and then mounted. The assembly of semi-conductor products shall not be considered a minimal operation.';

(b) the table is replaced by the following:

HS 2017 Code	Description of goods	Primary rules
ex 9029	Magnetic field sensing semiconductor component based on magneto-sensitive resistive elements, whether or not with additional component for signal conditioning	CTH, except from heading 9033; or Assembly of semi-conductor products'.

## ANNEX IV

Annex A to Delegated Regulation (EU) 2015/2446 is corrected as follows:

(1) in Title I, Chapter 1, Notes, in Note number [10], the Note description is replaced by the following:

‘This information shall only be provided for the purposes of the following applications:

- (a) applications for an authorisation for the use of inward processing or end-use procedures where the applicant is established outside the customs territory of the Union as referred to in Article 162;
- (b) applications for an authorisation for temporary admission as referred to in Article 205.’

(2) in Title I, Chapter 2, Data requirements, Group 4 — Dates, times, periods and places, in data element 4/8 (‘Location of the goods’), the text under the heading ‘Table columns 7b to 7d.’ is replaced by the following:

‘Using the relevant code, enter the identifier of the location or locations where the goods may be located when placed under a customs procedure.’;

(3) in Title I, Chapter 2, Data requirements, Group 4 — Dates, times, periods and places, in data element 4/10 (‘Customs office(s) of placement’), the text is replaced by the following:

**‘All relevant table columns used:**

Indicate the suggested customs office or offices of placement, as defined in Article 1(17).’;

(4) in Title I, Chapter 2, Data requirements, Group 4 — Dates, times, periods and places, in data element 4/13 (‘Supervising customs office’), the text is replaced by the following:

**‘All relevant table columns used:**

Indicate the competent supervising customs office, as defined in Article 1(36).’;

(5) in Title I, Chapter 2, Data requirements, Group 5 — Identification of goods, in data element 5/1 (‘Commodity code’), the heading ‘Table columns 7c to 7d.’ is replaced by the heading

‘Table columns 7b to 7d.’;

(6) in Title I, Chapter 2, Data requirements, in Group 5 — Identification of goods, data element 5/4 (‘Goods value’) is corrected as follows:

(a) the heading ‘Table columns 8a; 8b and 8d.’ is replaced by the heading ‘Table columns 8a to 8d.’;

(b) the heading ‘Table column 8c.’ and the text under that heading are deleted;

(7) in Title XVI, Chapter 2, Data requirements, in data element XVI/3 (‘Additional guarantees’), the fourth indent is replaced by the following:

‘— bananas have been weighed in accordance with the procedure set out in Annex 61-03 to Implementing Regulation (EU) 2015/2447.’;

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## ANNEX V

Annex B to Delegated Regulation (EU) 2015/2446 is corrected as follows:

- (1) in Title I, Chapter 2, Section 1, the table, the row relating to G4, in the column 'Legal basis', the text is replaced by the following:

'Articles 5(17) and 145 of the Code';

- (2) in Title I, Chapter 2, Section 1, the table, the row relating to G5, in the column 'Legal basis', the text is replaced by the following:

'Article 148(5)(b) and (c) of the Code';

- (3) in Title I, Chapter 3, Section 1, the table for Group 5, the row relating to data element 5/1, in the column 'Box No', the reference 'S12' is deleted;

- (4) in Title I, Chapter 3, Section 1, the table for Group 7, the row relating to data element 7/13, in the column 'D.E. name', the text is replaced by the following:

'Container supplier type code';

- (5) in Title II, Data requirements, 'Group 1 – Message information (including procedure codes)' in data elements 1/1 'Declaration type', 1/2 'Additional Declaration type', 1/3 'Transit Declaration/Proof of customs status type', 1/4 'Forms', 1/5 'Loading lists', 1/9 'Total number of items', the words 'All relevant used data requirements table columns:' are replaced by the words

'All relevant data requirements table columns used:';

- (6) in Title II, Data requirements, 'Group 3 – Parties' in data elements 3/2 'Exporter identification n°', 3/9 'Consignee', 3/10 'Consignee identification No', 3/11 'Consignee – Master level transport contract', 3/12 'Consignee identification No – Master level transport contract', 3/13 'Consignee – House level transport contract', 3/14 'Consignee identification No – House level transport contract', 3/15 'Importer', 3/16 'Importer identification No', 3/18 'Declarant identification No', 3/19 'Representative', 3/20 'Representative identification', 3/21 'Representative status code', 3/22 'Holder of the transit procedure', 3/23 'Holder of the transit procedure identification No', the words 'All relevant used data requirements table columns:' are replaced by the words

'All relevant data requirements table columns used:';

- (7) in Title II, Data requirements, Group 3 – Parties, in data element 3/2 'Exporter identification n°', the words 'Data Requirements table columns H1 to H4 and I1:' are replaced by the words:

'Data requirements table columns H1, H3 and H4:';

- (8) in Title II, Data requirements, Group 3 – Parties, in data element 3/17 'Declarant', the second paragraph below the heading 'Data Requirements table columns H1 to H6 and I1' is replaced by the following:

'If the declarant and the importer are the same person, enter the relevant code defined for the D.E. 2/2 Additional information.';

- (9) in Title II, Data requirements, Group 3 – Parties, in data element 3/36 'Notify party identification No – House level transport contract', the first paragraph below the heading 'All relevant data requirements table columns used:' is replaced by the following:

'This information takes the form of the notify party EORI number referred to in Article 1(18), whenever this number is available to the declarant.';

- (10) in Title II, Data requirements, Group 5 – Dates/Times/Periods/Places/Countries/Regions, in data element 5/1 'Estimated date and time of arrival at first place of arrival in the Customs territory of the Union', the words 'Data Requirements table columns G1 to G3:' are replaced by the words

'Data requirements table columns G1 and G2:';

- (11) in Title II, Data requirements, in Group 5 – Dates/Times/Periods/Places/Countries/Regions, data element 5/20 ‘Countries of routing of the consignment codes’ is replaced by the following:

**‘5/20. Countries of routing of the consignment codes**

**All relevant data requirements table columns used:**

Identification in a chronological order of the countries through which the goods are routed between the country of original departure and final destination as stipulated in the lowest House Bill of Lading, lowest House Air waybill or road/rail transport document. This comprises also the countries of original departure and of final destination of the goods.’;

- (12) in Title II, Data requirements, ‘Group 6 – Goods identification’ in data elements 6/15 ‘Commodity code – TARIC code’, 6/18 ‘Total packages’, 6/19 ‘Type of goods’, the words ‘All relevant used data requirements table columns’ are replaced by the words

‘All relevant data requirements table columns used.’

- (13) in Title II, Data requirements, in Group 6 – Goods identification, data elements 6/16 ‘Commodity code – TARIC additional codes’ and 6/17 ‘Commodity code – National additional codes’ are replaced by the following:

**‘6/16. Commodity code – TARIC additional code(s)**

**All relevant data requirements table columns used:**

Enter the TARIC additional code(s) corresponding to the item in question.

**6/17. Commodity code – National additional code(s)**

**All relevant data requirements table columns used:**

Enter the national additional code(s) corresponding to the item in question.’;

- (14) in Title II, Data requirements, Group 7 – Transport information (modes, means and equipment), in data element 7/3 ‘Conveyance reference number’, the notes are replaced by the following:

**‘7/3. Conveyance reference number**

**All relevant data requirements table columns used:**

Identification of the journey of the means of transport, for example voyage number, IATA flight number, or trip number, if applicable.

For maritime and air transport, in situations where the operator of the vessel or the aircraft transports goods under a vessel-sharing, code-sharing or similar contracting agreement with partners, the partners’ voyage or flight numbers shall be used.’;

- (15) in Title II, Data requirements, in Group 7 – Transport information (modes, means and equipment), data element 7/7 ‘Identity of means of transport at departure’ is corrected as follows:

(a) the words ‘Data Requirements table columns B1 and B2.’ are replaced by the words ‘Data requirements table columns B1, B2 and B3.’;

(b) the first paragraph below the heading ‘Data Requirements table columns D1 to D3’ is replaced by the following:

‘This information shall take the form of the IMO ship identification number or the unique European Vessel Identification Number (ENI code) for transport by sea or inland waterways. For other modes of transport, the method of identification shall be identical to that provided for data requirements table columns B1, B2 and B3.’;

- (16) in Title II, Data requirements, Group 7 – Transport information (modes, means and equipment), in data element 7/9 ‘Identity of means of transport on arrival’, the words ‘Data Requirements table columns G4 and G5.’ are replaced by the words:

‘Data requirements table column G4.’;

- (17) in Title II, Data requirements, Group 7 – Transport information (modes, means and equipment), in the heading of data element 7/11 ‘Container size and type identification’, the word ‘identification’ is deleted;

- (18) in Title II, Data requirements, Group 7 – Transport information (modes, means and equipment), in data element 7/14 'Identity of active means of transport crossing the border', the words 'Data Requirements table columns E2, F1a to F1c, F2a, F2b, F4a, F4b and F5:' are replaced by the words:

'Data requirements table columns E2, F1a to F1c, F4a, F4b and F5:';

- (19) in Title II, Data requirements, Group 7 – Transport information (modes, means and equipment), data element 7/15 'Nationality of active means of transport crossing the border', the words 'Data Requirements table columns F1a, F1b, F2a, F2b, F4a, F4b and F5' are replaced by the words

'Data requirements table columns F1a, F1b, F4a, F4b and F5'.

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## ANNEX VIII

In Annex 90 to Delegated Regulation (EU) 2015/2446, the table is amended as follows:

- (1) in row 5, in the column 'Applicable provisions under Regulation (EEC) No 2913/92 and Regulation (EEC) No 2454/93', the text is replaced by the following:

'Authorisations for 'simplified declaration' (Article 76(1)(a) and (b) of Regulation (EEC) No 2913/92, Articles 253 to 253g, 254, 260 to 262, 269 to 271, 276 to 278, 282, 289 of Regulation (EEC) No 2454/93)';

- (2) in row 6, in the column 'Applicable provisions under the Code, this Regulation and Implementing Regulation (EU) 2015/2447', the third paragraph is replaced by the following:

'And/or places designated or approved by the customs authorities as referred to in Article 5(33) of the Code';

- (3) in row 15, in the column 'Applicable provisions under Regulation (EEC) No 2913/92 and Regulation (EEC) No 2454/93', the second paragraph is replaced by the following:

'(Articles 84 to 90, Articles 114 to 123 and Article 129 of Regulation (EEC) No 2913/92; Articles 496 to 523 and Articles 536 to 549 of Regulation (EEC) No 2454/93)';

- (4) in row 16, the column 'Applicable provisions under Regulation (EEC) No 2913/92 and Regulation (EEC) No 2454/93', the first paragraph is replaced by the following:

'Authorisation for inward processing drawback system (Articles 84 to 90 and Articles 114 to 129 of Regulation (EEC) No 2913/92; Articles 496 to 523, Articles 536 to 544 and Article 550 of Regulation (EEC) No 2454/93)';

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