



2024/635

20.2.2024

COMMISSION IMPLEMENTING REGULATION (EU) 2024/635

of 2 February 2024

amending Implementing Regulation (EU) 2015/2447 as regards the means of proof of the customs status of Union goods and certain provisions relating to Union transit procedures

(Text with EEA relevance)

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 ⁽¹⁾, and in particular Articles 157 and 232 thereof,

Whereas:

- (1) The practical implementation of Regulation (EU) No 952/2013, in combination with Commission Implementing Regulation (EU) 2015/2447 ⁽²⁾, has shown that some amendments to that Implementing Regulation are needed to better tailor it to the needs of economic operators and customs authorities and to take into consideration the shift from paper-based documents to the use of electronic data exchanges, as regards the means of proof of the customs status of Union goods and certain aspects of the Union transit procedures.
- (2) As regards the means of proof of customs status of Union goods, there is a need to update the terms to be indicated for Union goods the packaging of which does not have the customs status of Union goods. Moreover, the retrospective issuing of such means of proof should be allowed only in duly justified cases and it is necessary to specify the period during which those means of proof may be issued retrospectively.
- (3) Under Article 128 of Commission Delegated Regulation (EU) 2015/2446 ⁽³⁾, the facilitation of the issuance of a T2L or T2LF document allows for the waiver of the endorsement of that T2L or T2LF document with the proof of the customs status of Union goods. Such facilitation should apply only in the Member State where the issuer was granted an authorisation to issue the T2L or T2LF document under Article 128 of Delegated Regulation (EU) 2015/2446. Such proofs are to be registered in the UCC Proof of Union Status (PoUS) system referred to in the Annex to Commission Implementing Decision (EU) 2019/2151 ⁽⁴⁾.
- (4) Furthermore, it should be specified that the T2L or T2LF document can only be used once, namely for the first presentation of the goods for determining their customs status as Union goods, and that for any remaining goods, in the case of partial use of the means of proof of the customs status of Union goods, a new means of proof needs to be issued.
- (5) To better address the prevailing economic needs, the person who presents the goods at the customs office of departure should be allowed, like the holder of the procedure, to request the customs office of departure to provide them with a transit accompanying document or a transit/security accompanying document.

⁽¹⁾ OJ L 269, 10.10.2013, p. 1.

⁽²⁾ 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).

⁽³⁾ 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).

⁽⁴⁾ Commission Implementing Decision (EU) 2019/2151 of 13 December 2019 establishing the work programme relating to the development and deployment of the electronic systems provided for in the Union Customs Code (OJ L 325, 16.12.2019, p. 168).

- (6) To ensure a facilitated yet harmonised approach across the Union and in the common transit countries, transshipments of containers and similar intermodal transport units should be waived, under certain conditions, from the list of incidents that require customs intervention.
- (7) Implementing Regulation (EU) 2015/2447 should therefore be amended accordingly.
- (8) The measures provided for in this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Implementing Regulation (EU) 2015/2447 is amended as follows:

- (1) in Article 199, paragraphs 4 and 5 are replaced by the following:

‘4. Where the means of proof referred to in paragraph 1 is used for goods with the customs status of Union goods with a packaging not having the customs status of Union goods, that means of proof shall include the following indication:

“N packaging – 98200”

5. Where, in duly justified cases, the means of proof referred to in paragraph 1, points (b), (c) and (d), is issued retrospectively, it shall include the following indication:

“Issued retrospectively – 99210”

The means of proof referred to in the first subparagraph may only be issued retrospectively before the expiry of the time limits for the notification of the customs debt specified in Article 103 of the Code.’;

- (2) in Article 200, paragraph 3 is replaced by the following:

‘3. The means of proof referred to in paragraph 1 shall be presented to the competent customs office where the goods are presented for determining their customs status of Union goods after re- entering the customs territory of the Union, by indicating its MRN.’;

- (3) the following Article 200a is inserted:

‘Article 200a

Issuance of means of proof by an authorised issuer (Article 153(2) of the Code)

1. The facilitation for issuing a means of proof by an authorised issuer provided for in Article 128 of Delegated Regulation (EU) 2015/2446 shall apply only to means of proof of the customs status of Union goods issued in the Member State that authorised the issuance of those means of proof.

2. The authorised issuer of the T2L or T2LF shall register the proof of the customs status of Union goods not later than on consignment of the goods.

3. The authorised issuer may not start moving the Union goods before the expiry of the period specified in the authorisation referred to in Article 128(3b), point (c), of Delegated Regulation (EU) 2015/2446.’;

- (4) in Article 205, paragraph 1 is replaced by the following:

‘1. Where the MRN is indicated to prove the customs status as Union goods, the T2L or T2LF data serving as the basis for the MRN may only be used for the first presentation of the goods for determining their customs status as Union goods.

Where the T2L or T2LF data is used only for a part of the goods upon their first presentation for determining their customs status as Union goods, a new means of proof shall be established for the remaining part of the goods in accordance with Article 200 of this Regulation and Article 128 of Delegated Regulation (EU) 2015/2446.’;

(5) in Article 303, paragraph 4 is replaced by the following:

'4. At the request of the holder of the procedure or the person who presented the goods at the customs office of departure, the customs office of departure shall provide a transit accompanying document or, where appropriate, a transit/security accompanying document to the holder of the procedure or the person who presented the goods at the customs office of departure.

The transit accompanying document shall be provided using the form set out in Annex B-02 to Delegated Regulation (EU) 2015/2446 and, if necessary, supplemented by the list of items in the form set out in Annex B-03 to that Delegated Regulation.;

(6) in Article 305(1), the following second and third subparagraphs are added:

'In the cases referred to in the first subparagraph, points (c) and (f), where goods are carried in one and the same intermodal transport unit, the mode of transport is changed without handling the goods themselves and the intermodal transport unit bears a unique ID number, that change shall not be considered an incident for the purposes of the first subparagraph.

For the purposes of the second subparagraph, an intermodal transport unit is, for example, a container, swap body or a semi-trailer. The second subparagraph also applies to a loaded vehicle which is, itself, transported on an active means of transport.'

Article 2

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

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

Done at Brussels, 2 February 2024.

For the Commission
The President
Ursula VON DER LEYEN