



**COUNCIL OF
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"I/A" ITEM NOTE

From: General Secretariat of the Council
To: Permanent Representatives Committee/Council

Subject: Proposal for a Regulation of the European Parliament and of the Council laying down the Union Customs Code (Recast) (**first reading**)
- Adoption of the legislative act (**LA + S**)
= Statements

Statement by Germany and Austria related to Article 148 (5)

Article 148(5) in conjunction with Article 151 of the UCC will allow non-Union goods in temporary storage within the Union to be moved across Member States outside of the transit procedure provided for this purpose without any customs duty or input turnover tax being collected. To ensure that the large number of expected movements of goods can be supervised effectively with a view to protecting the financial interests of the EU and the Member States, it would be necessary to establish a redundant (IT) procedure in addition to NCTS, the electronic system specifically developed for the transit procedure, which is not acceptable given the significant human and

financial resources already invested in NCTS by the EU and the Member States. Furthermore, the arrangement will hinder the supervision of commercial measures as well as prohibitions and restrictions, for example embargoes.

Germany and Austria will therefore, pending further notice, not make use of the discretionary provision under Article 148(5) UCC by neither granting such authorisations nor joining authorisations granted by other Member States that relate to their territories.

Statement by Germany related to Article 7 (c)

The Federal Republic of Germany takes note of the wording of Article 7(c) of the Union Customs Code and the statement made by the Commission on the proposed provision. It emphasises that the information and particulars to be transmitted on the basis of EU law according to the above should not be conclusively settled in such a way that Member States would be prohibited from demanding additional information to thereby preserve the long-standing national system architecture which serves to the benefit of trade and the administration.
