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**NOTE**

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From:	General Secretariat of the Council
To:	Permanent Representatives Committee
No. prev. doc.:	ST 12256/2/18 REV 2
No. Cion doc.:	ST 6235/18
Subject:	Draft Regulation of the European Parliament and of the Council amending Regulation (EU) No 952/2013 to prolong the transitional use of means other than the electronic data-processing techniques provided for in the Union Customs Code - Mandate for negotiations with the European Parliament

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Delegations will find attached the compromise text of the above draft Regulation, prepared by the Presidency.

In view of the forthcoming trilogue meetings with the European Parliament, this text will be submitted to Coreper for a negotiating mandate as an item without discussion.

**Draft Regulation of the European Parliament and of the Council amending  
Regulation (EU) No 952/2013 to prolong the transitional use of means other than the  
electronic data-processing techniques provided for in the Union Customs Code (Art. 278)**

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 33 and Article 207 thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national parliaments,

Acting in accordance with the ordinary legislative procedure,

Whereas:

- (1) Under Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code<sup>1</sup> (the Code), all exchanges of information between customs authorities and between economic operators and customs authorities, and the storage of such information, are to be made using electronic data-processing techniques.
- (2) However, the Code allows for the use of means of exchange and storage of information other than electronic data-processing techniques referred to in Article 6 of the Code during a transitional period, to the extent that the electronic systems necessary for the application of the provisions of the Code are not yet operational, but only until 31 December 2020 at the latest.

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<sup>1</sup> Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ L 269, 10.10.2013, p. 1).

- (3) In accordance with the Code, Member States are to cooperate with the Commission to develop, maintain and employ electronic systems for the exchange and the storage of customs information and the Commission is to draw up a work programme relating to the development and deployment of those electronic systems.
- (4) The Work Programme has been established by Commission Implementing Decision (EU) 2016/578<sup>2</sup>. It contains a list of seventeen electronic systems that must be developed for the application of the Code, either by the Member States alone (in the case of systems to be managed at national level - "national systems") or by the Member States and the Commission in close collaboration (in the case of Union-wide systems, some of which consist both of Union-wide components and national components - "trans-European systems").
- (5) The Work Programme sets out the planning schedule for the implementation of those national and trans-European systems.

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<sup>2</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 for in the Union Customs Code (OJ L 99, 15.4.2016, p. 6).

- (6) There are many challenges in setting up all the necessary electronic systems by 2020 both for the Commission and for the Member States. First, in some cases, harmonising the data elements on the basis of internationally accepted data models as required by the Code demands a full reprogramming of existing electronic systems and investments both in financial terms and in terms of time that are greater than foreseen at the time of adoption of the Code. Second, as the electronic systems are closely interlinked, introducing them in the right order is important. Delays in the development of one system will therefore unavoidably lead to delays in the development of others. Third, the Code (including the end date for transitional measures on 31 December 2020) was adopted in 2013 while the rules supplementing and implementing it, namely Commission Delegated Regulation (EU) 2015/2446<sup>3</sup>, Commission Implementing Regulation (EU) 2015/2447<sup>4</sup> and Commission Delegated Regulation (EU) 2016/341<sup>5</sup>, were only adopted in 2015 and 2016. The discussions on those rules took much longer than expected and this has caused a delay in setting out the functional and technical specifications necessary for the development of the electronic systems.
- (7) It has become evident that, while most systems will be deployed by 2020, others can only be partially completed by that date.

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<sup>3</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>4</sup> 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>5</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).

- (8) Work should continue after 31 December 2020 on three groups of systems. A first group consists of national electronic systems concerned with the notification of arrival, the presentation notification, the temporary storage and the customs declaration for goods brought into the customs territory of the Union (including the Special Procedures with the exception of outward processing) that must be upgraded or constructed to take account of certain requirements of the Code, such as the harmonisation of the requirements on data to be input into the systems. A second group consists of existing electronic systems that must be upgraded to take account of certain requirements of the Code, such as the harmonisation of the requirements on data to be input into the systems. This group consists of three trans-European systems (the system dealing with Entry Summary Declarations, the system dealing with external and internal transit and the system dealing with goods taken out of the customs territory of the Union) as well as the National Export System (including the export component of the national Special Procedures System). The third group consists of three new trans-European electronic systems (the systems concerning guarantees for a potential or existing customs debt, the customs status of goods and centralised clearance). The Commission, in partnership with the Member States, has drawn up a detailed timetable with a view to deploying those systems over a period up to the end of 2025.
- (9) In line with the new planning for the development of the electronic systems, the period laid down in the Code during which means for the exchange and storage of information, other than the electronic data-processing techniques referred to in Article 6(1) of the Code, may be used on a transitional basis, should also be extended to 2022 as regards the first group and to 2025 as regards the second and third groups of electronic systems.

(10) With regard to the other systems to be set up for the purposes of implementing the Code, the general end date of 31 December 2020 for the use of means for the exchange and storage of information other than the electronic data-processing techniques referred to in Article 6(1) of the Code should continue to apply.

(11) The Code should therefore be amended accordingly,

HAVE ADOPTED THIS REGULATION:

*Article 1*

Regulation (EU) No 952/2013 is amended as follows:

(1) Article 278 is replaced by the following:

*"Article 278*

**Transitional Measures**

1. Means for the exchange and storage of information, other than the electronic data-processing techniques referred to in Article 6(1), may be used on a transitional basis, until 31 December 2020 at the latest, where the electronic systems which are necessary for the application of the provisions of the Code other than those referred to in paragraphs 2 and 3 are not yet operational.
2. Means other than the electronic data-processing techniques referred to in Article 6(1) may be used on a transitional basis, until 31 December 2022 at the latest, where the electronic systems which are necessary for the application of the following provisions of the Code are not yet operational:
  - (a) the provisions on notification of arrival, on presentation notification and on temporary storage referred to in Articles 133, 139 and 145; and
  - (b) the provisions related to the customs declaration for-goods brought into the customs territory of the Union referred to in Article 158.

3. Means other than the electronic data-processing techniques referred to in Article 6(1) may be used on a transitional basis, until 31 December 2025 at the latest, where the electronic systems which are necessary for the application of the following provisions of the Code are not yet operational:
- (a) the provisions on guarantees for a potential or existing customs debt referred to in Article 89;
  - (b) the provisions on entry summary declarations referred to in Article 127;
  - (c) the provisions on the customs status of goods referred to in Article 153;
  - (d) the provisions on centralised clearance referred to in Article 179;
  - (e) the provisions on transit referred to in Article 210(a); and
  - (f) the provisions related to outward processing, pre-departure declarations, formalities on exit of goods, export of Union goods, re-export of non-Union goods and exit summary declarations for taking goods out of the customs territory of the Union referred to in Articles 210(d), 263, 267, 269, 270, 271 and 274."
- (2) In Article 279, the words "in the situation referred to in" are replaced by the words "in the situations referred to in".

#### *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*.

Done at Brussels,

*For the European Parliament*  
*The President*

*For the Council*  
*The President*