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'I' ITEM NOTE

From:	Presidency/General Secretariat of the Council
To:	Permanent Representatives Committee
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 (Art. 278). - Mandate for negotiations with the European Parliament - Statement by the Presidency

As part of the overall compromise and mandate for the upcoming trilogue negotiations with the European Parliament on the Draft Regulation of the European Parliament and of the Council amending Regulation (EU) No. 952/2013, the Presidency and the Delegations of Belgium, Bulgaria, Czechia, France, Ireland, Italy, Latvia, Lithuania, and Slovakia, at the meeting of Coreper 1, could support the following joint statement with the Commission, as set out in the Annex to this note, which should be inserted into the minutes of the Committee of Permanent Representatives.

A similar statement should also be made at the moment of formal adoption of the Draft Regulation. The final result of the upcoming negotiations should permit an effective implementation of the objectives sought by this statement.

Statement for the Minutes of the Committee of Permanent Representatives (as Part of the Mandate for Negotiations) Regarding Draft Regulation of the European Parliament and of the Council Amending Regulation (EU) No. 952/2013 (Article 278)

The Presidency, as well as the Delegations of Belgium, Bulgaria, Czechia, France, Ireland, Italy, Latvia, Lithuania, Slovakia, and the Commission reconfirm their statement made to the minutes when adopting the VAT e-commerce package on 5 December 2017 that they will do their utmost to ensure that the UCC National Import Systems Upgrade referred to in row 14 of the Table in point II of the Annex to the 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, including the necessary amendments to the data model for the messages, are timely in place by the end of 2020 to support the implementation of the special scheme for distance sales of goods imported from third territories or third countries, laid down in Section 4 of Chapter 6 of Title XII of Council Directive 2006/112/, as amended by Directive 2017/2455 (the 'import scheme').

Member States which are not able to implement the UCC National Import Systems Upgrade by the end of 2020 undertake to adapt their existing National Import System so as to support the implementation of the above mentioned VAT e-commerce package by 1 January 2021. This implies, in particular:

- the electronic validation of the individual VAT identification numbers allocated for the use of the import scheme communicated to customs at the latest upon lodging of the import declaration as prescribed by Article 47h of Council Regulation (EU) 904/2010, as amended by Regulation (EU) 2017/2454);
- to make available the total monthly value of importations under the import scheme in their territory, per individual VAT identification number allocated for the use of that scheme, as prescribed by Article 17(1)(e) of Council Regulation (EU) 904/2010 as amended by Regulation (EU) 2017/2454), using the Surveillance Recapp.

It should be ensured that the final result of the upcoming negotiations with the European Parliament on this file permits effective implementation of the objectives sought by this statement.