Council of the European Union

Brussels, 2 December 2024
(OR. en)

16462/24

UD 285
DELACT 223

COVER NOTE

From:	Secretary-General of the European Commission, signed by Ms Martine DEPREZ, Director
date of receipt:	29 November 2024
To:	Ms Thérèse BLANCHET, Secretary-General of the Council of the European Union
No. Cion doc.:	C(2024) 8355 final
Subject:	COMMISSION DELEGATED REGULATION (EU) …/... of 29.11.2024 amending Delegated Regulation (EU) 2015/2446 concerning simplifications for declaring accessories of musical instruments

Delegations will find attached document C(2024) 8355 final.

Encl.: C(2024) 8355 final

EUROPEAN
COMMISSION

Brussels, 29.11.2024
C(2024) 8355 final

COMMISSION DELEGATED REGULATION (EU) …/...

of 29.11.2024

amending Delegated Regulation (EU) 2015/2446 concerning simplifications for declaring accessories of musical instruments

EXPLANATORY MEMORANDUM

1. CONTEXT OF THE DELEGATED ACT

Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (UCC)[1] delegates to the Commission the power to supplement certain non-essential elements of the UCC, in accordance with Article 290 of the Treaty on the Functioning of the European Union (TFEU)[2]. The Commission exercised these powers by adopting, on 28 July 2015, Commission 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 UCC[3].

Delegated Regulation (EU) No 2015/2446 ('the Regulation') establishes provisions of general application to supplement the UCC to ensure its clear and proper application. The Regulation is regularly updated to take account of developments in legislation, of the deployment of the UCC's IT systems and to clarify the application of certain customs formalities.

The amendments covered in this Delegated Regulation are motivated by the need to adapt the current rules to ensure that accessories of musical instruments, carried by travellers, benefit from the same customs simplifications for temporary admission or re-export as musical instruments themselves. More specifically these amendments are intended to:

- Allow accessories of musical instruments to be included in the oral declaration for temporary admission and re-export;
- Allow accessories of musical instruments to be included in the goods deemed to be declared for release for free circulation in accordance with Art. 141 of the Regulation;
- Allow accessories of musical instruments to be included in the goods deemed to be declared for export in accordance with Art. 141 of the Regulation;
- Include accessories of musical instruments in the definition of professional equipment which benefits from total relief from import duty.

The amendments also take account of changes to the Combined Nomenclature or 'CN' code relating to 'fresh bananas', introduced in Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff[4], introduced by Commission Implementing Regulation (EU) 2023/2364[5].

---

1 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, ELI: http://data.europa.eu/eli/reg/2013/952/2022-12-12).

2 Consolidated version of the Treaty on the Functioning of the European Union (OJ C 326, 26.10.2012, p. 47, ELI: http://data.europa.eu/eli/treaty/tfeu_2012/oj).

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, ELI: http://data.europa.eu/eli/reg_del/2015/2446/oj).

4 Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L 256, 7.9.1987, p. 1, ELI: http://data.europa.eu/eli/reg/1987/2658/oj).

5 Commission Implementing Regulation (EU) 2023/2364 of 26 September 2023 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L, 2023/2364, 31.10.2023, ELI: http://data.europa.eu/eli/reg_impl/2023/2364/oj).

2. CONSULTATIONS PRIOR TO THE ADOPTION OF THE ACT

The Commission carried out a consultation in line with the Common Understanding on Delegated Acts between the European Parliament, the Council and the European Commission.

The Commission consulted Member States on the draft text in regular meetings of its Expert Groups (Customs Expert Group (CEG)).

Member States were consulted in the CEG-SPE on 20 April 2023, 5 July 2023, 4 October 2023 and 5 December 2023 and in the CEG-GEN on 21 March 2024.

The Commission has carefully considered all the comments it received during the consultation and taken them into account as much as possible in the Delegated Act.

3. LEGAL ELEMENTS OF THE DELEGATED ACT

The legal basis for this Regulation is contained in the delegation of power provided for in Articles 160, 164 and 253 of the UCC.

Subsidiarity principle

The Delegated Regulation falls under the exclusive competence of the EU according to Article 3(1)(e) of the Treaty on the Functioning of the European Union (TFEU).

Proportionality principle

In terms of proportionality, this Regulation respects the limits of the empowerments granted by the co-legislators and concerns only aspects aimed at better adapting existing legal provisions to the requirements of the day-to-day practices of customs authorities, economic operators and persons other than economic operators.

COMMISSION DELEGATED REGULATION (EU) …/...

of 29.11.2024

amending Delegated Regulation (EU) 2015/2446 concerning simplifications for declaring accessories of musical instruments

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 160, 164 and 253 thereof,

Whereas:

(1) The implementation of Regulation (EU) No 952/2013, in combination with Commission Delegated Regulation (EU) 2015/2446[2], has shown that certain amendments to that Delegated Regulation are needed in order to ensure that accessories of musical instruments, carried by travellers, benefit from the same customs simplifications for temporary admission or re-export as musical instruments themselves.

(2) Portable musical instruments carried by travellers currently benefit from customs simplifications for temporary admission with total relief from import duty, as well as for export, re-export and release for free circulation.

(3) However, in many cases those portable musical instruments are carried together with their accessories, as well as with accessory instruments, apparatus or equipment that do not benefit from the same customs simplifications. In order to achieve consistency in applying customs simplifications to those goods carried by travellers, and to ensure their equal treatment in respect of customs rights and obligations, Articles 136, 138, 140 and 226 of Delegated Regulation (EU) 2015/2446 should be amended.

(4) Separately, to take account of other related legislative changes and to ensure consistency in amendments to the Delegated Regulation, it is also necessary to amend Article 155 of Delegated Regulation (EU) 2015/2446 as it refers to the Combined Nomenclature or 'CN' code relating to 'fresh bananas', to take account of changes introduced by Commission Implementing Regulation (EU) 2023/2364[3].

(5) Delegated Regulation (EU) 2015/2446 should therefore be amended accordingly,

---

1 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, ELI: http://data.europa.eu/eli/reg/2013/952/2022-12-12).

2 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, ELI: http://data.europa.eu/eli/reg_del/2015/2446/oj).

3 Commission Implementing Regulation (EU) 2023/2364 of 26 September 2023 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ L, 2023/2364, 31.10.2023, ELI: http://data.europa.eu/eli/reg_impl/2023/2364/oj).

HAS ADOPTED THIS REGULATION:

Article 1

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

1. in Article 136(1), point (i) is replaced by the following:

   '(i) portable musical instruments as well as their accessory instruments, apparatus or equipment referred to in Chapter 92, Note 1, point (b), of the combined nomenclature set out in Annex I to Regulation (EEC) No 2658/87, when those accessories are carried and used together with portable musical instruments and when portable musical instruments and those accessories are temporarily imported by travellers and intended to be used as professional equipment;';

2. in Article 138, point (d) is replaced by the following:

   '(d) portable musical instruments as well as their accessory instruments, apparatus or equipment, as referred to in Chapter 92, Note 1, point (b), of the combined nomenclature set out in Annex I to Regulation (EEC) No 2658/87, when those accessories are carried and used together with portable musical instruments and when portable musical instruments and those accessories are re-imported by travellers and benefitting from relief from import duty as returned goods in accordance with Article 203 of the Code;';

3. in Article 140(1), point (b) is replaced by the following:

   '(b) portable musical instruments as well as their accessory instruments, apparatus or equipment referred to in Chapter 92, Note 1, point (b), of the combined nomenclature set out in Annex I to Regulation (EEC) No 2658/87, when those accessories are carried and used together with portable musical instruments and when portable musical instruments and those accessories are temporarily exported by travellers and intended to be used by travellers;';

4. in Article 155, in the introductory wording and in point (b), CN code '0803 90 10'is replaced by CN code '0803 90 19';

5. in Article 226, paragraph 2 is replaced by the following:

   '2. Notwithstanding paragraph 1, total relief from import duty shall be granted for portable musical instruments as well as their accessory instruments, apparatus or equipment referred to in Chapter 92, Note 1, point (b), of the combined nomenclature set out in Annex I to Regulation (EEC) No 2658/87, when those accessories are carried and used together with portable musical instruments and when portable musical instruments and those accessories are temporarily imported by travellers and intended to be used as professional equipment. The travellers may be resident inside or outside the customs territory of the Union.'.

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, 29.11.2024

For the Commission
The President
Ursula VON DER LEYEN