



COMMISSION OF THE EUROPEAN COMMUNITIES

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Working document

Preliminary Draft

COMMISSION REGULATION (EC) No .../..

of [...]

**laying down provisions for the implementation of Council Regulation (EEC) No 2913/92.
establishing the Community Customs Code.**

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This preliminary draft aims at defining the necessary amendments that must be made to Commission Regulation (EEC) No 2454/93, consequent to the amendments made to Council Regulation 92/2913 (EEC), the Community Customs Code, by Regulation (EC) 648/2005 of the European Parliament and Council, OJ L 117, 04.05.2005, p.13.

The revised implementing provisions must provide not only for the electronic and paperless environment introduced by the amendments to the Code, notably through the implementation of the Export Control System, (ECS), but also for the transitional period during which paper declarations and documents will still be in use.

The revised appendix to this document includes draft data lists for both summary and initial declarations, accompanied by explanatory notes. The lists of data elements for summary and initial declarations include all the information necessary for these datasets taken separately.

Draft

COMMISSION REGULATION (EC) No .../..

of [...]

**laying down provisions for the implementation of Council Regulation (EEC) No 2913/92
establishing the Community Customs Code.**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 2913/92 establishing the Community
Customs Code¹, and in particular Article 247 thereof,

Whereas:

- (1) [Initial capital...].
- (2) The measures provided for in this Regulation are in accordance with the opinion of the
[...] Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EEC) 2454/93 is amended as follows:

- (1) In Part I, Title I, the following Chapter 4 is added:

"CHAPTER 4

**Data exchange between customs authorities using information technology and
computer networks**

Article 4d

1. Without prejudice to any special circumstances and to the provisions of the
procedure concerned, which, where appropriate, shall apply *mutatis mutandis*, the
customs authorities shall use information technology and computer networks for the
exchange of information between customs offices involved in the procedure.

2. Where the offices involved in the procedure are located in different Member
States, the messages to be used for the exchange of data shall conform to the structure

¹ OJ L 302, 19.10.1992, p. 1.

and particulars defined in these provisions or, in the absence of Community rules, by the customs authorities in agreement with each other.

Article 4e

1. In addition to the security requirements mentioned in Article 4a (2), the customs authorities shall establish and maintain adequate security arrangements for the effective, reliable and secure operation of the system applicable to the procedure concerned.
2. To ensure the abovementioned level of security each input, modification and deletion of data shall be recorded together with information giving the reason for, and exact time of, such processing and identifying the person who carried it out. In addition, the original data or any data so processed shall be kept for at least three calendar years from the end of the year to which such data refer, or for longer if so required elsewhere.
3. The customs authorities shall monitor security regularly.
4. The customs authorities involved shall inform each other of all suspected breaches of security."

(2) In Part I, Title I, the following Chapter 5 is added:

" *CHAPTER 5*

Risk management

Article 4f

1. Customs authorities shall undertake risk management to differentiate between the levels of risk associated with goods subject to customs control or supervision and to determine whether or not, and if so where, the goods will be subject to specific customs controls.
2. The determination of levels of risk should be based on an assessment of the likelihood of the risk occurring and its impact should that risk actually materialise. The basis for the selection of consignments or declarations to be subject to customs controls shall also include a random element.
3. The status of Authorised Economic Operators shall be taken into account during risk analysis.

Article 4g

1. Risk management at Community level, referred to in Article 13 (2) of the Code, shall be carried out in accordance with an electronic common risk management framework comprised of the following elements:
 - (a) a Community Customs Risk Management System;
 - (b) Community priority control areas; and
 - (c) Community profiles.

2. Customs authorities shall, using the system referred to in point (a) of paragraph 1, exchange risk related information in the following circumstances:

- (a) where risks are identified and assessed by a customs authority as requiring customs control and the results of the control establish that the event has occurred;
- (b) where control results do not establish that the event has occurred but the customs authority concerned considers the threat to present a high risk elsewhere in the Community.

3. Community priority control areas, defining particular customs-approved treatments or uses, types of goods, traffic routes, modes of transport or economic operators that are to be subject to increased levels of risk analysis and customs controls, shall be determined by the Commission following consultation with Member States. These control areas shall be without prejudice to the controls carried out by the customs authorities and shall remain extant for the period determined by the Commission.

4. The Commission may issue Community profiles, for implementation via Member States' risk management systems, using the system referred to in point (a) of paragraph 1, requiring customs authorities to deal with risks identified by the Commission as requiring customs control at Community level, or for the purpose of establishing equivalent customs controls in relation to Community priority control areas.

Community profiles shall include a description of the risk(s) and the factors or indicators of risk to be used to select consignments for customs control and the nature of customs control action to be taken.

Customs authorities shall be required to report the results of controls resulting from Community profiles.

5. Guidelines may be issued by the Commission to establish the following:

- (a) standards and criteria in relation to the implementation of risk management; and
- (b) arrangements for the monitoring, evaluation and review of the operation of profiles and other risk information exchanged via the Community Risk Management System.

(3) In Part 1, the following Title IIA is inserted:

[" TITLE IIA

Authorised Economic Operators

CHAPTER 1

Procedure for granting the status of Authorised Economic Operator

Section 1

The status of Authorised Economic Operator

Article 14a

1. The status of Authorised Economic Operator, referred to in Article 5a of the Code, and hereinafter referred to as "AEO", may be granted in one of the following forms:

- an "AEO Certificate – Customs " in respect of economic operators wishing to benefit from simplifications provided for under the customs rules;
- an "AEO Certificate – Security and Safety" in respect of economic operators wishing to benefit from facilitations of customs controls relating to security and safety at the entry of the goods into the customs territory of the Community, or when the goods leave the customs territory of the Community;
- an "AEO Certificate – Customs / Security and Safety", in respect of economic operators wishing to benefit from both the simplifications and facilitations described in the first and second indent.

Section 2

Application for the status of Authorised Economic Operator

Article 14b

1. Application for AEO status, hereinafter referred to as the "application", shall be made in writing or in an electronic form in accordance with the specimen at Annex [1B] The application must contain all the particulars necessary for the granting of the status.

2. The applicant shall provide a central point for access to all information required by the customs authorities, including access to main accounts, customs records and documentation, workflow-documentations and other records which provide evidence for compliance with the requirements for granting the status. Applicants shall, to the extent possible, submit the necessary data by electronic means to the customs authorities.

3. Customs authorities may require additional information from the applicant. In this case, the date of submission of the application shall be the date of submission of the complementary data.

Article 14c

1. The application shall be submitted to the customs authority of the Member State where the applicant's main accounts are accessible, including records and documentation which enable the customs authority of that Member State to verify and monitor the conditions and the criteria necessary for obtaining AEO status.

2. The list of competent offices of Member States' customs authorities to which applications have to be sent shall be published by the Commission on the Internet.

Article 14d

The application shall not be accepted if:

- the application does not comply with the provisions of Article 14c; or
- the application does not contain the necessary information and the supplementary information is not submitted within the timeframe set by the customs authority, or the application contains incorrect information; or
- the economic operator in whose name the application has been submitted does not exist.

The application shall be rejected if the applicant is subject to penal proceedings following an irregularity, or is subject to bankruptcy proceedings at the time of the submission of the application.

Section 3

Conditions and criteria for granting the status of Authorised Economic Operator

Article 14e

In accordance with Article 5a (2), last indent, of the Code, the following economic operators need not be established in the customs territory of the Community:

- if this is stipulated in an international agreement between the Community and a third country; in this case the international agreement should specify the administrative arrangements for carrying out appropriate controls by the Member State's customs authority if required;
- if an airline or the shipping company not established in the Community but having a regional office there and benefiting from the simplifications described in Articles 324e, 445 or 448, submits an application for the granting of an AEO Certificate – Security and Safety. In this case, the applicant shall meet the conditions set out in Article 14i (2).

Article 14f

The record of compliance with customs requirements referred to in Article 5a (2), first indent, of the Code is considered appropriate if:

- the applicant is customs and/or fiscally compliant over the last 3 years preceding the submission of the application; and
- the owners / main shareholders and the legal representatives of the applicant have an appropriate record of customs and/or fiscal compliance within the same time period.

If the applicant has been established for less than 3 years, his compliance shall be judged on the basis of records and information that are available.

Article 14g

For the purposes of establishing that the applicant has a satisfactory system of managing commercial and, where appropriate, transport records, as referred to in Article 5a (2), second indent, of the Code the applicant has to comply with the following requirements:

- (a) availability of an audit trail for customs/fiscal purposes;
- (b) the customs authority shall have access to the economic operator's records;
- (c) use of an accounting system, with particular reference to inventory management, track and trace of goods, cost accounting and maintenance of accounts;
- (d) the logistical system of the applicant must offer the guarantee to distinguish between Community and non-Community goods;
- (e) presence of an appropriate administrative organisation and internal control system;
- (f) where applicable, procedures shall be in place for the handling of economic authorizations and licences for the import and/or export of the goods;
- (g) procedures shall be in place as regards back up, recovery, fall back and archival options;
- (h) existence of a company policy related to anti-smuggling and awareness-raising of the staff as regards the policy and related measures;
- (i) appropriate information technology security measures shall be in place to protect the applicant's computer system from unauthorised intrusion and to secure the applicant's documentation.

Article 14h

The condition relating to the financial solvency of the applicant referred to in Article 5a (2), third indent, of the Code is considered met, if his solvency can be proven for the past 3 years and if he can provide evidence that he will be solvent for the current and next year.

The applicant shall not be subject to any insolvency procedure.

If the applicant has a parent company, the parent company's financial solvency shall also be proven in accordance with this Article.

Article 14i

1. The applicant's security and safety standards, referred to in Article 5a (2), fourth indent, of the Code are considered appropriate if:

- (a) all buildings are constructed of materials, which resist unlawful entry and provide protection against unlawful intrusion;

- (b) appropriate access control measures are in place to prevent unauthorised access to shipping areas, loading docks and cargo areas;
- (c) measures for the handling of incoming and outgoing goods should include protection against the introduction, exchange or loss of any material and tampering with cargo units;
- (d) procedures are in place for the handling of import and/or export licenses;
- (e) appropriate measures are in place to distinguish goods subject to import or export restrictions from other goods;
- (f) the economic operator implements measures allowing a clear identification of his suppliers and his customers in order to secure the international supply chain;
- (g) the economic operator conducts, within the possibilities of national legislation, employment screening and interviewing of prospective employees and includes application verifications and periodic background checks;
- (h) active employee participation in security awareness programmes.

2. If an airline or shipping company not established in the Community but having a regional office there and benefiting from the simplifications described in Articles 324e, 445 or 448, submits an application for the issuing of an AEO Certificate – Security and Safety, it must be the holder of:

- a) an internationally recognised security and/or safety certificate issued on the basis of the international conventions governing these transport sectors or issued on the basis of European Parliament and Council Regulation No 2320/2002 establishing common rules in the field of civil aviation security, or on the basis of European Parliament and Council Regulation No 725/2004 on enhancing ship and port facility security; or
- b) a certificate issued in a third country, if a bilateral agreement concluded between the European Community and the third country provides for its acceptance, to the extent and subject to the conditions laid down in that agreement.

If an airline or shipping company is the holder of a certificate according to point a), the customs authority of the Member State granting the status of AEO shall consider the criteria described in paragraph 1 met, under the condition that the criteria for issuing the international certificate are identical or comparable.

Article 14j

1. The Commission shall adopt guidelines for the purpose of ensuring the uniform interpretation of the criteria for the granting of the status of an authorised economic operator and the uniform application of the audit based on these criteria.

2. The Commission shall require a Member State to withdraw any certificate issued other than in accordance with the guidelines referred to in paragraph 1.

Section 4

Procedure for issuing AEO Certificates

Article 14k

1. The customs authority competent, according to Article 14c (2), for the issuing of the AEO Certificate shall communicate the information relating to the application to the customs authorities of all other Member States within 5 working days, using the information channel and the common data set established for this purpose between the Commission and the customs authorities of the Member States.

2. The customs authorities of the other Member States shall provide all relevant available information on the applicant to the customs authority of the Member State that will issue the AEO Certificate, within 30 days after the communication according to paragraph 1.

Consultation between the customs authorities of the Member States is only required if the examination of one or several criteria described in Articles 14e-14i cannot be performed by the customs authority of the Member State issuing the AEO Certificate. In this case, consultation is obligatory and shall be performed in order to enable the issuing of the AEO Certificate or the rejection of the application within the time limits stipulated in Article 14m (2).

Article 14l

1. The customs authority of the issuing Member State has to examine whether the conditions and criteria for the granting of AEO status described in Articles 14e-14i are met. The examination as well as its results must be documented by the customs authority.

2. The customs authority of the issuing Member State can accept, at its own responsibility, evidence provided by a recognized professional person in respect of the conditions and criteria referred to in Articles 14e-14i .

Article 14m

1. The competent customs authority shall issue the AEO Certificate with which the status of AEO is granted in accordance with the specimen set out at Annexes [1C],[1D] and[1E].

2. The AEO Certificate shall be issued within 60 calendar days following submission of the application. This period can be extended by a further period of 30 calendar days where the customs authority is unable to meet the deadline of 60 days. In that case, the customs authority shall inform the applicant of the reasons for the extension before expiry of the 60 days period.

3. The rejection of an application does not lead to the withdrawal of existing authorisations issued under the customs rules.

Article 14n

1. The competent customs authority shall within 5 working days inform the customs authorities of the other Member States that a AEO Certificate has been issued, using the information channel and common data set established for this purpose between the Commission and the customs authorities of the Member States. Information shall also be provided within the same delay if the application was rejected.

CHAPTER 2

Legal effects of the AEO certificates

Section 1

General provisions

Article 14o

1. The AEO Certificate shall take effect on the tenth working day after the date of issuing.
2. The period of validity of the AEO Certificate shall not be limited.
3. The AEO Certificate shall be recognised in all Member States. Recognition of the certificate can however be limited to specific Member States if the AEO so requests.
4. Without prejudice to paragraph 2, the customs authorities shall re-assess the compliance with the conditions and criteria to be met by the AEO on a regular basis:
 - at least every third year; or
 - in case of major changes to the relevant Community legislation; or
 - in case of reasonable indication that the relevant conditions are not any longer met by the AEO .
5. The results of the re-assessment should be made available to the customs authorities of all Member States, using the information channels established between the Commission and the customs authorities of the Member States.
6. If the customs authority of a Member State fails to carry out the re-assessment described in paragraph 3, it shall notify the customs authorities of the other Member States, using the information channels established between the Commission and the customs authorities of the Member States. In that case, the AEO Certificate will cease to be valid in the other Member States.

Section 2

Suspension of the status of Authorised Economic Operator

Article 14p

1. The AEO status shall be suspended, if a non-compliance with the conditions or criteria for the AEO status or an irregularity have been detected or where information on a criminal offence or irregularity has been received.

Before taking such a decision, the customs authorities shall communicate their intention to the person concerned. The person concerned is entitled to express his point of view within a period to be laid down in the communication.

2. Apart from cases of immediate danger, the competent customs authority shall notify the economic operator concerned that the status of AEO is suspended for a period of 30 calendar days, to enable the economic operator to take the required measures to regularise the situation. The notification using the information channels established between the Commission and the customs authorities of the Member States shall also be sent to the customs authorities of the other Member states.

3. During the time of suspension, the AEO shall be temporarily excluded from the benefits dependent upon the AEO status including access to the simplifications or the facilitations provided for on the basis of that status.

4. When the economic operator has, to the satisfaction of the customs authorities, taken the required measures in order to comply with the conditions and criteria that have to be met by an AEO, the competent customs authority shall withdraw the suspension and inform the economic operator concerned and the customs authorities of the other Member States.

5. If the economic operator concerned fails to take the necessary measures within 30 calendar days of suspension, the competent customs authority shall withdraw the status of AEO and immediately notify the customs authorities of the other Member States, using the information channels established for this purpose between the Commission and the customs authorities of the Member States.

6. The competent customs authority can suspend the status for a further 30 calendar days if the AEO is unable to regularise the situation within 30 calendar days but can provide evidence that the conditions can be met if the suspension period is extended.

Section 3

Withdrawal of the status of Authorised Economic Operator

Article 14q

1. The status of Authorised Economic Operator shall be withdrawn if the economic operator fails to comply with the measures foreseen in Article 14p (4), or in cases of serious irregularities committed by the economic operator.

2. The status of Authorised Economic Operator can also be withdrawn upon request of the economic operator.

3. The withdrawal shall have immediate effect and the simplifications or facilitations provided for on the basis of the AEO Certificate shall not be applicable from the date of withdrawal.

4. The competent customs authority shall immediately notify the customs authorities of the other Member States using the information channels established for this purpose between the Commission and the customs authorities of the Member States.

5. Apart from cases described in paragraph 2, the economic operator cannot submit a new application for the granting of the status of Authorised Economic Operator within 3 years from the date of withdrawal.

CHAPTER 3

Information exchange

Article 14r

1. The Authorised Economic Operator shall inform the competent customs authority of all events which could affect his status, including changes to his accounting system, internal administrative and/or logistical procedures.

2. All relevant information received or possessed by the competent customs authority shall be made available to the customs authorities of the other Member States where the Authorised Economic Operator carries out activities that are relevant for customs.

Article 14s

1. The electronically transmitted data of the applications, the AEO Certificates, where applicable, their suspension and withdrawal, as well as other relevant information shall be stored in a database accessible to the Commission and the customs authorities of the Member States. The provisions of Article 15 of the Code shall apply.

2. The customs authority that issues and/or suspends the AEO status shall notify the relevant risk analysis centre of the granting and/or suspension of AEO status.

(4) In Part 1, Title 6, the title of Chapter 1 is replaced by;

" CHAPTER 1

Pre-arrival declaration

(5) The following Articles 181b is inserted.

" Section 1 General provision

Article 181b

1. The provisions of this Article 36a of the Code and of this Chapter shall not apply to –

- imports of electricity,
- imports by pipeline;

- letters, postcards and printed matter;
- cases in which no customs declaration is required in accordance with Articles 230, 232, 233 and 236;
- cases in which an oral customs declaration is admitted, in accordance with Articles 225, 227, 228, 229(1) and 236.

(6) Article 182 is deleted

(7) In Part 1, Title 6, the heading "CHAPTER 2 – SUMMARY DECLARATION" is replaced by:

" Section 2 Summary Declaration"

(8) Article 183 is replaced by the following:

"Article 183

1. The summary declaration referred to in Article 36a of the Code, shall contain the particulars laid down in Annex 30A and must be completed in accordance with the explanatory note in that Annex and any additional rules laid down in other Community legislation.

Summary declarations lodged by means of a data-processing technique, as defined in Article 4a, shall also comply with the structure laid down in Annex 30A

2. Subject to the conditions and in the manner they shall determine, and with due regard to the principles laid down by customs rules, the customs authorities may allow loading lists to be used as the descriptive part of summary declarations lodged by means of a data-processing technique.

3. The codes to be used in completing the forms referred to in paragraph (1) are listed in Annex 30A

4. The summary declaration shall be signed, or authenticated in accordance with Article 199 (2), by the person making it."

(9) The following Articles 183a to 183d are inserted:

"Article 183a

[1. Where, pursuant to Article 183, the summary declaration is lodged by Authorised Economic Operator who benefits from security and safety facilitations, the following particulars need not to be supplied:

- the item package type and number of packages, in cases where the operator maintains a regular flow of consignments of the same goods classified in the same code (6 digits) of the Combined Nomenclature;
- the method of payment of the transport charges]

2. Where, following risk analysis performed pursuant to Article 183d and Article 13 (2) of the Code, the customs office of entry selects for further examination a

consignment for which the declarant is the Authorised Economic Operator referred to in paragraph 1, they shall carry out the necessary controls as a matter of priority.

Section 3

Time limits

: *Article 183b*

1. The summary declaration referred to in Article 36a of the Code shall be lodged
 - (a) for goods, carried by sea,

[at least 24 hours before the goods are brought into the customs territory of the Community, except where the transport time is shorter than 24 hours;]

[at the customs office of the first port of call at least 24 hours before loading at the port of departure of the goods that are to be brought in the customs territory of the European Community];
 - b) in all other cases, at the customs office of entry at least [2 hours] before the goods are to be brought in the customs territory of the European Community.
2. Where the summary declaration is lodged other than by use of data processing technique, the time limit referred to in point (b) of paragraph 1 shall be at least [4 hours]

Article 183c

1. The customs authorities may reduce or extend the time limits referred to in Article 183b (1) where
 - (a) international agreements between the Community and other countries require the exchange of declaration data within time limits different from those referred to in Article 183b (1); or
 - (b) an international agreement provides for security checks to be carried out in the country for export, in which case the time limit may be reduced to zero.
2. Apart from cases where security checks are carried out in the country for export, the time limit shall not be reduced below the period genuinely required for the completion of risk analysis by the customs authorities at the office of entry prior to the goods being brought in the customs territory of the European Community.
3. Where goods are brought into the customs territory of the Community under cover of a transit declaration and the transit data is exchanged between customs authorities by means of a system using information technology and computer networks, and contains all of the data elements required for a summary declaration pursuant to Article 183, this transit declaration can be used as summary declaration.

Provided that a declaration containing the required data is entered into such a system within the time limits referred to in Article 183c, those time limits shall be deemed to

have been met, even where the goods have been released for transit in a territory outside the customs territory of the Community,.

Section 4

Risk analysis

Article 183d

1. The customs authorities shall, upon receipt of the information contained in the summary declaration referred to in Article 36a of the Code, carry out appropriate risk analysis for security and safety purposes prior to arrival of the goods in the Community customs territory.

Where the summary declaration has been lodged at an office other than the office of entry, and the details have been transmitted in accordance with Article 36a (2), 2nd subparagraph of the Code, the customs authorities at the office of entry shall take into consideration the results of the risk analysis carried out by the other office when applying this Article.

2. Without prejudice to the obligation laid down in Article 36a of the Code, and the exceptions provided for in this Chapter, where it is found that non-Community goods presented to customs are not covered by a summary declaration, the holder of the goods shall lodge a summary declaration immediately.

The customs authorities shall carry out the formalities referred to in paragraph 1, within a time corresponding to the time limits for the particular type of traffic set out in Article 183b

3. In the cases referred to in point (a) of paragraph 1 of Article 183b, the customs authorities shall notify the economic operator if the goods cannot be loaded. Such notifications should be issued within reasonable time after the risk assessment has been finalised for these goods.

4. Where a vessel or aircraft is to call more than one Community port or airport, provided that it does so without intervening call at any non-Community port or airport, a summary declaration in accordance with Article 36 a of the Code must be lodged at the first Community port or airport for all goods carried and destined to be brought in or transhipped through the customs territory of the European Community. The customs authorities at the first port of entry shall carry out risk analysis for security purposes and take the appropriate measures. The findings should be documented. At subsequent Community ports or airports, a summary declaration need only to be lodged for goods to be discharged at that port or airport. The results of the risk analysis by the first port of entry shall be taken into account by the other ports. The time limit referred to in Article 183b (1) may be reduced or waived ."

(10) In Article 184 (1), 'Article 183 (1) is replaced by 'Article 183 (4)'.

(11) Article 186 is replaced by the following:

"Article 186

Where a customs declaration has been lodged at the office of entry either as a summary declaration, in accordance with Article 36c of the Code, or subsequent to the summary declaration, the goods shall be deemed to have been placed under the declared procedure immediately upon their presentation.

Otherwise, the goods shall be deemed to have been placed under temporary storage and the summary declaration shall be retained by the customs authorities for the purpose of verifying that the goods to which it relates are assigned a customs-approved treatment or use."

(12) In Article 187, 'Article 44 (2) is replaced by 'Article 36b (3)'.

(13) The following Chapter heading is inserted after Article 187:

" CHAPTER 4 – EXAMINATION OF THE GOODS AND TAKING OF SAMPLES BY THE PERSON CONCERNED"

(14) The following Article 187a is inserted

"Article 187a

1. Permission to examine the goods under Article 42 of the Code shall be granted to the person empowered to assign the goods a customs-approved treatment or use at his oral request, unless the customs authorities consider, having regard to the circumstances, that a written request is required.

The taking of samples may be authorised only at the written request of the person concerned.

2. A written request as referred to in paragraph 1 shall be signed by the person concerned and lodged with the relevant customs authorities.

It shall include the following particulars:

- name and address of the applicant,
- the location of the goods,
- number of the summary declaration, where it has already been

presented, save where the customs office undertakes to enter such information, or indication of the previous customs procedure, or the particulars for identifying the means of transport on which the goods are located,

- all other particulars necessary for identifying the goods.

The customs authorities shall indicate their authorization on the request presented by the person concerned. Where the request is for the taking of samples, the said authorities shall indicate the quantity of goods to be taken.

3. Prior examination of goods and the taking of samples shall be carried out under the supervision of the customs authorities, which shall specify the procedures to be followed in each particular case.

The person concerned shall bear the risk and the cost of unpacking, weighing, repacking and any other operation involving the goods. He shall also pay any costs in connection with analysis.

4. The samples taken shall be the subject of formalities with a view to assigning them a customs-approved treatment or use. Where examination of the samples results in their destruction or irretrievable loss, no debt shall be deemed to have been incurred. Article 182 (5) of the Code shall apply to waste and scrap.

(15) Article 201 is replaced by the following:

"Article 201

1. The declaration shall be lodged at one of the following places;

- (a) at the customs office responsible for the place where the goods were, or are to be, presented in accordance with Article 40 of the Code;
- (b) except where otherwise provided for, at the customs office for responsible for supervising the place where the exporter is established or where the goods are packed or loaded for export shipment.

The declaration may be lodged as soon as the goods have been presented or, in the case of a declaration lodged in accordance with point (b) of subparagraph 1, are available to the customs authorities for control.

2. The customs authorities may authorize the declaration to be lodged before the declarant is in a position to present the goods, or make them available for control, at the customs office where the declaration was lodged or at another customs office or place designated by the customs authorities. In this case, the customs authorities may set a time limit, to be determined according to the circumstances, for presentation or availability of the goods. If the goods have not been presented or made available within this time limit, the declaration shall be considered not to have been lodged.

The declaration may be accepted only after the goods in question have been presented to customs or have, to the satisfaction of the customs authorities, been made available for control."

(16) 16) In Article 212, the following second sub paragraph is added to paragraph 1:

" Where a customs declaration is used as a summary declaration, in accordance with Article 36c (1) of the Code, that declaration must, in addition to the particulars required for the specific procedure under Annex 37, include the particulars for a summary declaration set out in Annex 30A".

(17) In Article 216, the following paragraph 3 is added:

"3. Where a customs declaration is required for goods to be brought out of the customs territory of the Community, in accordance with Article 182 b of the Code, that declaration must, in addition to the particulars required for the specific procedure under Annex 37, include the particulars for a summary declaration set out in Annex 30A."

(18) Article 254 is replaced by the following:

"Article 254

Declarations for release for free circulation which the customs authorities may accept, at the declarant's request, without their containing certain of the particulars referred to in Annex 37 shall contain at least the particulars as described in Annex 30A."

(19) In Article 260, paragraph 2 is replaced by the following:

"2. Such simplified declaration may be in the form

- either of an incomplete declaration on a Single Administrative Document, or
- of an administrative or commercial document, accompanied by a request for release for free circulation.

It shall contain the particulars described in Annex 30A."

(20) In Article 261, the following paragraph 4 is added:

"4. Where the person concerned has been granted the status of an Authorised Economic Operator who benefits from simplifications provided for under the customs rules, by the customs authorities of a Member State, the customs authorities in all Member States shall examine only the criteria set out in paragraph 2, second indent. All other criteria mentioned in paragraphs 1 and 2 are considered to be met."

(21) In Article 262, paragraph 1 is replaced by the following:

"1. The authorization referred to in Article 260 shall:

- designate the customs office(s) competent to accept simplified declarations,
- specify the goods to which it applies
- make reference to the security to be provided by the person concerned to cover any customs debt which may arise.

It shall also specify the form and content of the supplementary declarations, and shall set the time limits within which they must be lodged with the customs authority designated for this purpose."

(22) In Article 264, the following paragraph 3 is added:

"3. Where the person concerned has been granted the status of an Authorised Economic Operator who benefits from simplifications provided for under the customs rules, by the customs authorities of a Member State, the customs authorities in all Member States shall examine only the criteria set out in paragraph 2, second indent. All other criteria mentioned in this Article are considered to be met."

(23) In Article 266, paragraph 3 is replaced by the following:

"3. The entry in the records referred to in points (a), (b) and (c) of paragraph 1 may be replaced by any other formality offering similar guarantees stipulated by the customs authorities. The entry shall indicate the date on which it is made and contain the particulars described in Annex 30A"

(24) In Article 268, paragraph 1 is replaced by the following:

"1. Declarations for the customs warehousing procedure which the customs office of entry may accept at the declarant's request without their containing some of the particulars referred to in Annex 37 shall contain the particulars described in Annex 30A."

(25) In Article 270, the following paragraph 5 is added:

"5. Where the person concerned has been granted the status of an Authorised Economic Operator who benefits from simplifications provided for under the customs rules, by the customs authorities of a Member State, the customs authorities in all Member States shall examine only the criteria set out in paragraph 3, second indent. All other criteria mentioned in paragraphs 1, 2 and 3 are considered to be met."

(26) Article 271 is replaced by the following:

"Article 271

The authorization referred to in Article 269 (1) shall lay down the specific rules for the operation of the procedure, including the office(s) of entry for the procedure.

A supplementary declaration need not be provided."

(27) In Article 275, paragraph 1 is replaced by the following:

"1. Declarations of entry for a customs procedure with economic impact other than outward processing or customs warehousing which the customs office of entry for the procedure may accept at the declarant's request without their containing some of the particulars referred to in Annex 37 or without their being accompanied by certain documents referred to in Article 220 must contain at least the particulars described in Annex 30A."

(28) Article 279 is replaced by the following:

" Article 279

The formalities to be carried out at the customs office of export as provided for in Article 792 may be simplified in accordance with the provisions of this Chapter.

The provisions of Articles 793 and 796 and, where appropriate, 796a to 796f, shall apply to this Chapter.

(29) Article 280 is replaced by the following:

"Article 280

1. Export declarations which the customs office may accept, at the declarant's request, without their containing certain of the particulars referred to in Annex 37 shall contain at least the particulars described in Annex 30A.

2. Articles 255 to 259 shall apply mutatis mutandis to export declarations."

(30) In Article 282, paragraph 2 is replaced by the following:

"2. Without prejudice to Article 288, the simplified declaration shall take the form of the incomplete Single Administrative Document containing at least the particulars described in Annex 30A."

(31) Article 285 is replaced by the following:

"Article 285

1. To enable the customs authorities to satisfy themselves as to the proper conduct of operations, the approved exporter shall, before removal of the goods from the places referred to in Article 283 and within the time-limits prescribed in accordance with Articles 792a and 792b::

- (a) duly notify the customs authorities of such removal in the form and manner specified by them for the purpose of obtaining release of the goods;
- (b) enter the said goods in his records. Such entry may be replaced by any other formality offering similar guarantees stipulated by the customs authorities. The entry shall indicate the date on which it is made and the particulars described in Annex 30A. Paragraphs 2 and 3 of Article 280 shall apply *mutatis mutandis*.
- (c) make available to the customs authorities any documents the presentation of which may be required for application of the provisions governing export of the goods.

2. In certain particular circumstances justified by the nature of the goods in question and the rapid turnover of export operations, the customs authorities may, in accordance with Article 792 (c), exempt the approved exporter from the requirement to notify the competent customs office of each removal of goods. This shall be only provided that he supplies, electronically, to the said office all the information it considers necessary to enable it to exercise effective pre-departure risk analysis and its right to examine the goods should the need arise and provided that the requirements for the exchange of such data with other customs offices can be met.

In this case, entry of the goods in the records of the approved exporter shall be equivalent to release.

(32) In Article 286, paragraphs 3 and 4 are replaced by the following:

"3. Before the departure of the goods the approved exporter shall:

- carry out the procedures referred to in Article 285;
- indicate on Copy No 3 of the Single Administrative Document the particulars described in Annex 30A.

4. Box 44 of Copy No 3, completed in accordance with paragraph 2, shall include particulars described in Annex 30A. "

(33) In Article 288, paragraph 2 is replaced by the following:

"2. The document or medium referred to in paragraph 1 shall contain at least the particulars described in Annex 30A and it shall be accompanied by a request for export.

Where circumstances so permit, the customs authorities may allow, in accordance with [Article 792 (c)], this request to be replaced by a global request covering export operations to be carried out over a given period, provided that the economic operator provides the customs authorities, electronically, with all the information it considers necessary to enable it to exercise effective pre-departure risk analysis and its right to examine the goods should the need arise and provided that the requirements for the exchange of such data with other customs offices can otherwise be met. A reference to the authorization shall be made on the document or medium in question."

(34) In Article 289, the following sub paragraph is added:

" However, the particulars described in Annex 30A must be available to the customs authorities, in order to allow for effective risk analysis."

(35) In Article 313b, the following paragraph 3a is inserted:

"3a. Where the person concerned has been granted the status of Authorised Economic Operator who benefits from simplifications provided for under the customs rules, by the customs authorities of a Member State, the customs authorities of all of the Member States concerned shall examine only the criteria in paragraph 3 (c) and (d). All other criteria mentioned in this Article are considered to be met."

(36) Article 367 is replaced by

"Article 367

The provisions of this subsection shall not apply to the simplified procedures specific to the modes of transport referred to in Article 372 (1) (g)."

(37) Article 368 is deleted.

(38) In Article 373, the following paragraph 3 is added:

"3. Where the person concerned has been granted the status of Authorised Economic Operator who benefits from simplifications provided for under the customs rules, the criteria mentioned in paragraph 1 (c) and in paragraph 2 (b) are considered to be met."

(39) In Part II, Title IV, Chapter 1, the following text is added after the heading 'PERMANENT EXPORTATION':

" Section 1 General provisions"

(40) After Article 791, the following text is inserted:

"Section 2 Pre-departure declaration"

(41) The following Articles 791a, 791b, 791c, 791d and 791e are inserted:

" Article 791a

The provisions of this Article 182a of the Code and of this Section shall not apply to–

- exports of electricity,
- exports by pipeline;
- letters, postcards and printed matter;
- certain cases in which no customs declaration is required (Art. 231, 233, 235, 236);
- cases in which an oral declaration is admitted (Art. 226, 227, 228, 229 (2), 235, 236).

Article 791b

The customs office of export accepting the export declaration shall be responsible for giving effect to the requirements of Article 182 (b) (2) of the Code and, where applicable, Section 6 of this of this Chapter.

The customs authorities shall, upon lodgement of the export declaration, carry out appropriate risk analysis for security and safety purposes prior to release of the goods for exportation.

The customs authorities shall notify the economic operator if the goods cannot be released. Such notifications should be issued within reasonable time after the risk assessment has been finalised for these goods.

Article 791c

1. Whenever exportation is subject to an customs declaration, the customs declaration covering the goods shall be lodged at the customs office of export at least [2 hours] before the goods are to be brought out of the customs territory of the Community.

2. Where the export declaration is lodged other than by use of data processing technique, the time limit referred to in (1) above shall be at least [4 hours.]

Article 791d

1. The customs authorities may authorise reduce, or extend, the time limit referred to in Article 791 (c) where international bilateral agreements between the customs authorities of the Community and other countries require the exchange of declaration data within time limits different from those referred to in Article 791 (c);

2. The time limit shall not, in any event, be reduced below the period genuinely required for completion of risk analysis by the customs authorities at both the office of export and exit prior to the goods being brought out of the customs territory of the Community.

3. Where the export customs declaration has been lodged at an office other than the office of exit, and the details transmitted in accordance with Articles 182b (2) of the Code, the customs authorities at office of exit may accept the results of risk analysis carried out by the other office when applying this Article.

Article 791e

[1. Where, pursuant to Article 792, the export declaration is lodged by an Authorised Economic Operator who benefits from security and safety facilitations, the following particulars need not to be supplied:

- the method of payment of the transport charges;]

2. Where, following risk analysis performed pursuant to Article 791b and Article 13 (2) of the Code, the customs office of export selects for further examination a consignment for which the declarant is the Authorised Economic Operator referred to in paragraph 1, they shall carry out the necessary controls as a matter of priority.

(42) After Article 791e, the following text is inserted:

"Section 3 Formalities at the Office of Export "

(43) Article 792 is replaced by the following:

"Article 792

1. Where the export declaration is made in electronic form and is processed at the office of export using a computer system, the provisions of Section 5 of this Chapter shall apply.

However, if the provisions of Section 5 of this Chapter cannot be applied, Copy 3 of the declaration may be replaced by an export accompanying document corresponding to the specimen and notes set out in Annex 30A.

Where authorised, the export accompanying document may be printed out from the declarant's computer system.

2. Without prejudice to Article 207, where the export declaration is made on the basis of the Single Administrative Document, copies 1, 2 and 3 shall be used. The customs office where the export declaration has been lodged (customs office of export) shall stamp Box A and, where appropriate, complete box D. On granting release of the goods, it shall retain copy 1, send copy 2 to the statistical office of the Member State of the customs office of export and, where the provisions of Section 6 of this Chapter cannot be applied, return copy 3 to the person concerned.

(44) After Article 792, the following text is inserted:

" Section 4 Formalities at the Office of Exit"

(45) Article 793 is replaced by the following:

"Article 793

1. Without prejudice to Section 6 of this Chapter, where the customs rules provide for another document to replace Copy 3 of the Single Administrative Document, the provisions of this Title shall apply, *mutatis mutandis*, to that other document.

2. Copy 3 of the Single Administrative Document and the goods released for export shall be presented together to customs at the customs office of exit.

3. The customs office of exit shall be:

(a) in the case of goods exported by rail, post, air or sea, the customs office competent for the place where the goods are taken over under a single transport contract for transport out of the customs territory of the Community by the railway companies, the postal services, express couriers, the airlines or the shipping companies;

(b) in the case of goods exported by pipeline and of electrical energy, the office designated by the Member State where the exporter is established;

(c) in the case of goods exported by other means or in circumstances not covered by (a) and (b), the last customs office before the goods leave the customs territory of the Community.

4. The customs office of exit shall carry out appropriate risk analysis for security and safety purposes prior to the departure of the goods in the Community customs territory and ensure, through the use of risk analysis and random checks, that the goods presented correspond to those declared. The customs of exit shall supervise the physical departure of the goods.

5. Where the declarant enters 'RET-EXP' in Box 44, or otherwise indicates his wish to have Copy No 3, returned to him, the said office shall certify the physical departure of the goods by means of an endorsement on the back and shall give that copy to the person who presented it or, where that is not possible, to an intermediary named in Box 50 and established in the district of the office of exit, for return to the declarant. The endorsement shall take the form of a stamp showing the name of the office and the date.

In the case of split exportation, the endorsement shall be given only for those goods which are actually exported. In the case of split exportation via several different customs offices of exit, the customs office of exit where the original of Copy 3 was presented shall, upon receiving a duly substantiated request, certify a copy of Copy 3 for each part of the goods in question, with a view to it being presented to another office of exit concerned. The original of Copy 3 shall be noted accordingly.

When the entire operation is carried out on the territory of one Member State, that Member State may provide for the non-endorsement of Copy 3, in which case this copy shall not be returned.

6. Where goods are sent to a customs office of exit in accordance with the provisions of Section 6 of this Chapter, and that office also applies those provisions, the office of export shall provide the endorsement for the declarant, upon receipt of

confirmation from the customs office of exit of exit of the goods from the customs territory of the Community

7. Where the customs office of exit establishes that goods are missing, it shall note the copy of the declaration presented and inform the customs office of export.

Where the customs office of exit establishes that there are goods in excess, it shall refuse exit to these goods until the export formalities have been completed.

When the customs office of exit establishes a discrepancy in the nature of the goods, it shall refuse exit until the export formalities have been completed, and shall also inform the customs office of export.

8. In the cases referred to in paragraph 3 (a), the customs office of exit shall endorse Copy 3 of the export declaration in accordance with paragraph 4 after making the endorsement 'Export' on the transport document and affixing its stamp. Where, in the case of regular shipping lines or direct transport or flights to third country destinations, the operators are able to guarantee the regularity of operations by other means, the endorsement 'Export' shall not be required.

9. Where goods sent out of the customs territory of the Community or to a customs office of exit under a transit procedure are concerned, the office of departure shall endorse Copy 3 in accordance with paragraph 4 and return it to the declarant after making the endorsement 'Export', on all copies of the transit document or any other document replacing it. The customs office of exit shall control the physical exit of the goods .

The endorsement and return to the declarant of the Copy 3 referred to in the first subparagraph shall also apply to goods released for export which are not placed under a transit procedure but are sent to a customs office of exit included in a single manifest transit declaration provided for by Article 445 or Article 448 and identified in accordance with Article 445 (3) (e) or Article 448 (3) (e).

The first subparagraph shall not apply where presentation at the office of departure as referred to in Article 419 (4) and (7) and Article 434 (6) and (9) is dispensed with.

10. Where goods under excise duty suspension arrangements are sent out of the customs territory of the Community under cover of the accompanying document provided for by Regulation (EEC) No 2719/92, the customs office of export shall endorse Copy No 3 of the Single Administrative Document in accordance with paragraph 4 and return it to the declarant after entering the word 'Export' in red and affixing the stamp referred to in paragraph 4 on all copies of the Administrative Accompanying Document.

Reference shall be made to the accompanying document on Copy No 3 of the Single Administrative Document and vice versa.

The customs office of exit shall supervise the physical exit of the goods and send back the copy of the Administrative Accompanying Document in accordance with Article 19 (4) of Council Directive 92/12/EEC (1).

Where paragraph 6 applies, the annotation shall be entered on the Administrative Accompanying Document.

11. The customs office of export may ask the exporter to provide evidence that the goods have left the customs territory of the Community.

(46) After Article 793, the following text is inserted:

" Section 5 Other provisions"

(47) Article 795 is replaced by the following:

" Article 795

Where goods leave the customs territory of the Community without an export customs declaration, such declaration shall be lodged retrospectively by the exporter at the customs office competent for the place where he is established. The provisions of Article 790 shall apply in these circumstances.

Acceptance of this declaration shall be subject to presentation by the exporter of reference to the export summary declaration or, to the satisfaction of the customs authorities of the customs office concerned, of evidence concerning the nature and quantity of the goods in question, and the circumstances under which they left the customs territory of the Community. That office shall also endorse Copy 3 of the Single Administrative Document.

Retrospective acceptance of the declaration shall not preclude application of the penalties in force nor the consequences which may arise as regards the common agricultural policy."

(48) In Article 796(2), 'Article 793 (5) or (6)' is replaced by 'Article 793 (7) or (8)' and 'Article 793 (2)(a)' is replaced by 'Article 793 (3)(a)'.

(49) In Part 2, Title IV, Chapter 1 the following Section 6 is added:

" Section 6 Specific provisions applicable where export data is exchanged between customs authorities using information technology and computer networks".

Article 796a

Articles 4 d and 4e shall apply to the export and outward processing procedure.

Article 796b

1. Copy 3 of the export declaration shall be replaced by an export accompanying document corresponding to the specimen and notes in Annex 30A.

2. In the circumstances referred to in paragraph 1 the office of export shall retain the declaration and authorise release of the goods by issuing the export accompanying document to the declarant.

3. Where authorised, the export accompanying document may be printed out from the declarant's computer system.

Article 796c

On release of the goods, the office of export shall transmit details of the export movement to the declared office(s) of exit using the 'Anticipated Export Advice' message. These messages shall be based on data derived from the export declaration, where the case occurs amended, and completed as appropriate.

Article 796d

The export accompanying document and the goods released for export shall be presented to customs at the customs office of exit. The customs authorities may require that notification of the arrival of the goods is communicated to them electronically, in which case the export accompanying document need not be presented.. Such notification shall contain a reference to the electronic declaration.

Where the office of export and the office of exit are both known to be connected to the Export Control System, there is no risk of diversion and suitable arrangements exist for release and notification of arrival, then the customs authorities may agree to dispense with the export accompanying document. In such cases, the arrival notification shall contain a reference to the electronic declaration.

Article 796e

1. The office of exit shall supervise the physical exit of the goods from the customs territory of the Community.

Any examination of the goods shall be carried out using the 'Anticipated Export Advice' message received from the office of departure as a basis for such examination.

2. Except where justified, the office of exit shall forward the 'Exit Confirmation /Control results' message to the office of export at the latest on the working day following the day the goods are brought out of the customs territory of the Community.

The customs office of export shall be responsible for providing the endorsement of exit for the declarant referred to in the second subparagraph of Article 793 (3).

Article 796f

Where the customs office of export is informed by the exporter, in accordance with Article 796, that goods released for export have not left the customs territory of the Community, the customs office of export shall immediately advise the declared of customs office of exit of the cancellation, by use of the 'Cancellation Notification'. The customs office of exit shall acknowledge receipt of the 'Cancellation Notification'."

(50) Article 797 is amended as follows:

(a) the following paragraph 1a is inserted:

" The ATA carnet, or a summary export declaration in accordance with Article [] relating to the goods to be covered by the ATA carnet, shall be lodged at the customs office of export within the time limits prescribed under Article 792b.

The provisions of Articles 182b (4) and 182c of the Code, as appropriate, shall apply."

(b) Paragraph 3 is replaced by the following:

"If the customs office of export is not the office of exit, the customs office of export shall carry out the formalities referred to in paragraph 2, but it shall not complete box 7 of the exportation counterfoil, which must be completed by the customs office of exit.

The customs office of export shall immediately communicate, electronically, either the particulars of the summary declaration, in accordance with Article 182c of the Code, or details of the ATA carnet to the customs office of exit. The details of the ATA carnet shall contain at least the carnet number, the name of the holder, the particulars necessary to identify the goods, the details of any identifying marks attached and the identity of the active means of transport on which they are to be loaded when crossing the border."

(51) In Article 806, the following point (h) is added:

"(h) any additional particulars required for a summary declaration, referred to in Annex 30A, when required under Article 182c of the Code."

(52) Articles 811 and 814 are deleted.

(53) In Part 2, Title V, Chapter 2, the following text is inserted after the heading '*Re-exportation, destruction and abandonment*':

" Section 1 Re-exportation "

(54) Article 841 is replaced by the following:

" Article 841

1. Where re-exportation is subject to a customs declaration the provisions of Articles 788 to 796f shall apply *mutatis mutandis*, without prejudice to particular provisions which may apply when the previous customs procedure with economic impact is discharged.

2. Where an ATA carnet is issued for re-exportation of goods under temporary importation, the customs declaration may be lodged at a customs office other than that referred to in the first sentence of Article 161(5) of the Code.

(55) The following Article 841a is inserted:

" Article 841a

Where re-exportation is not subject to a customs declaration, a summary declaration shall be lodged in accordance with Articles 182a and 182c of the Code and Title VI of this part.

These provisions shall not, however, apply to the re-exportation of non-Community goods which have been brought into the customs territory of the Community

- which are not unloaded from the means of transport carrying them; or
- which are transhipped at the place where they are unloaded. In this case, the summary declaration made under Article 36a of the Code shall be deemed to also to meet the requirement of Article 182c of the Code. The short-term storage of goods in connection with such transhipment shall be considered to be an integral part of the transhipment. The control measures shall take account of the special nature of the situation."

(56) After Article 841a, the following text is inserted:

" Section 2 Destruction and abandonment"

(57) In Part 2, Title VI, the following Chapter 1 is inserted after the heading ' GOODS LEAVING THE CUSTOMS TERRITORY OF THE COMMUNITY':

CHAPTER 1

Pre-departure summary declaration

Article 842a

Where exportation or re-exportation is not subject to a customs declaration, a summary declaration shall be lodged in accordance with Article 182a of the Code.

These provisions shall not, however, apply to

- exports of electricity,
- exports by pipeline;
- letters, postcards and printed matter;
- certain cases in which no customs declaration is required (Art. 231, 233, 235, 236 CCIP);
- cases in which an oral declaration is admitted (Art. 226, 227, 228, 229 (2), 235, 236 CCIP).

Article 842b

1. The summary declaration lodged by means of a data-processing technique, as defined in Article 4a, shall comply with the structure and notes set out in Annex 30A. Summary declarations lodged other than by use of data processing technique must be completed in accordance with the explanatory note in Annex 30A and comply with any additional rules laid down in other Community legislation.

2. Subject to the conditions and in the manner they shall determine, and with due regard to the principles laid down by customs rules, the customs authorities may allow loading lists to be used as the descriptive part of summary declarations lodged by means of a data-processing technique.

3 The codes to be used in completing the forms referred to in paragraph (1) are listed in Annex 30A.

4. The summary declaration shall be signed, or authenticated in accordance with Article 199 (2), by the person making it."

Where, pursuant to Article 842a, the summary declaration is lodged by an Authorised Economic Operator who benefits from security and safety facilitations, the following particulars need not to be supplied:

- the method of payment of the transport charges;

2. Where, following risk analysis performed pursuant to Article 791b and Article 13 (2) of the Code, the customs office of export selects for further examination a consignment for which the declarant is the Authorised Economic Operator referred to in paragraph 1, they shall carry out the necessary controls as a matter of priority.

Article 842c

1. The summary export declaration covering the goods shall be lodged at the office of exit at least [2 hours] before the goods are to be brought out of the customs territory of the Community.

2. Where the summary export declaration is lodged other than by use of data processing technique, the time limit referred to in (1) above shall be at least [4 hours].

Article 842d

Article 791d shall apply, *mutatis mutandis*, to summary export declarations."

(58) After Article 842d, the following text is inserted:

" CHAPTER 2

Temporary export"

(59) In Article 843 (1), 'Title' is replaced by 'Chapter'.

(60) In Article 912c (2), final indent, 'Article 793 (2)' is replaced by 'Article 793 (3)'.

(61) Annex [1B] is inserted in accordance with Annex 1 of this Regulation.

(62) Annex [1C] is inserted in accordance with Annex 1 of this Regulation.

(63) Annex [1D] is inserted in accordance with Annex 1 of this Regulation.

(64) Annex [1E] is inserted in accordance with Annex 1 of this Regulation.

(65) Annex [30A] is inserted in accordance with Annex 1 of this Regulation.

Article [2]

This Regulation shall enter into force on the [...] 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, [...]

For the Commission

[...]

Member of the Commission

ANNEX 1

ANNEX [1B]



EUROPEAN COMMUNITY

MODEL

Application for AEO Certificate

Note: please refer to the explanatory note when filling out the form

1. Applicant		Reserved for customs purposes	
2. Legal status of applicant		3. Date of establishment	
4. Address of establishment			
5. Location of main place of business			
6. Contact person (name, phone, fax, e-mail)		7. Correspondence address	
8. VAT ID number	9. Trader Identification Number	10. Legal registration number	
11. Requested type of Certificate			
<input type="checkbox"/> AEO Certificate – Customs <input type="checkbox"/> AEO Certificate – Security and Safety			
12. Economic sector of activity		13. Member State(s), where customs related activities are carried out	
14. Border crossing information		15. Simplifications or facilitations already granted	
16. Office where customs documentation is kept:			
17. Office responsible for providing all customs documentations:			
18. Office where main accounts are kept:			
19.			
Signed:		Dated:	
Name:			

EXPLANATORY NOTES

1. Applicant:

Enter your full name (name of the applicant).

2. Legal status:

Enter your legal status as mentioned in the document of establishment.

3. Date of establishment:

Enter – with numbers - the day, month and year of establishment.

4. Address of establishment:

Enter the full address of the place where your entity was established, including the country.

5. Location of main place of business:

Enter the full address of the place of your business where the main activities are carried out.

6. Contact person:

Indicate the full name, phone and fax numbers, and e-mail address of the contact person designated by you within your company to be contacted by the customs authorities when examining the application.

7. Correspondence address:

Fill in only in case it differs from your address of establishment.

8, 9 and 10. VAT, Trader Identification and Legal registration numbers:

Enter the required numbers.

If these numbers are the same, enter only the VAT ID number.

If the applicant has no Trader Identification Number because in the applicant's Member State this number does not exist, leave the box blank.

11. Requested type of certificate:

Make a cross in the relevant box or in both boxes.

12. Economic sector of activity:

Describe your activity.

13. Member States, where customs related activities are carried out:

Enter the relevant ISO alpha-2 country code(s).

14. Border crossing information:

Indicate the names of customs offices regularly used for border crossing.

15. Simplifications or facilitations already granted:

In case of simplifications already granted, indicate the type of simplification, the relevant customs procedure, and the authorisation number. The relevant customs procedure shall be entered in the form of the codes used in the second or third subdivision of Box 1 of the Single Administrative Document.

In case of facilitations already granted, indicate the number of the Certificate.

16, 17 and 18. Offices for documentations/main accounts:

Enter the full addresses of the relevant offices. If the offices have the same address, fill in only box 16.

19. Name, date and signature of the applicant:

Signature: the signatory should add his capacity.

Name: name of the applicant and the stamp of the applicant.

ANNEX 2

ANNEX [IC]



EUROPEAN COMMUNITY

MODEL

AEO Certificate – Customs

1. Holder of the AEO Certificate (Certificate number)
	2. Issuing authority

After evaluating the compliance, the administrative and financial organisation as well as the internal control system for the areas where the customs administration is legally responsible, in accordance with Articles 20-22 of Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code,

the Holder mentioned in box 1 above is granted the status of

Authorised Economic Operator

3. Date from which the Certificate is effective:



EUROPEAN COMMUNITY

MODEL

AEO Certificate – Security and Safety

 (Certificate number)
1. Holder of the AEO Certificate	2. Issuing authority

After evaluating the compliance, the administrative and financial organisation, the internal control system for the areas where the customs administration is legally responsible, as well as after having compared the security and safety policy of the Holder in accordance with Articles 20-23 of Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code,

the Holder mentioned in box 1 above is granted the status of

Authorised Economic Operator

3. Date from which the Certificate is effective:



EUROPEAN COMMUNITY

MODEL

AEO Certificate Customs / Security and Safety

 (Certificate number)
1. Holder of the AEO Certificate 	2. Issuing authority

After evaluating the compliance, the administrative and financial organisation, the internal control system for the areas where the customs administration is legally responsible, as well as after having compared the security and safety policy of the Holder in accordance with Articles 20-23 of Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code,

the Holder mentioned in box 1 above is granted the status of

Authorised Economic Operator

3. Date from which the Certificate is effective:

EXPLANATORY NOTES

Certificate number

The Certificate number shall always begin with the ISO alpha-2 country code of the issuing Member State.

1. Holder of the AEO Certificate

The full name of the Holder shall be mentioned, as indicated in Box 1 of the Application form in Annex [].

2. Issuing authority

Signature, the name of the Member State's customs administration and the stamp.
The name of the Member State's customs administration can be mentioned on a regional level, if the customs administration organisational structure requires it.

3. Date from which the Certificate is effective

Indicate the day, the month and the year, in accordance with Article 14o (1).

INTRODUCTORY NOTES TO THE TABLE IN ANNEX 30A

Note 1.

- 1.1 The summary declaration that must be lodged for goods entering or leaving the customs territory of the Community and the declarations for simplified procedures referred to in Articles 254, 260, 266, 268, 275, 280, 282, 286, 288 and 289 contain the information detailed in the following matrix.
- 1.2 The matrix includes all elements necessary for the procedures concerned, with suggested names, and, where necessary, some descriptions, references and notes. It provides a synoptic view of the requirements necessary for the various procedures.
- 1.3 The headings of the columns are self-explanatory and refer to these procedures. The column "security summary declaration – import" covers also transshipments and temporary storage.
- 1.4 An "X" in a given cell of the matrix indicates that the data element concerned is requested for the procedure described in the header of the relevant column.

Note 2. Customs declaration used as a summary declaration (imports)

- 2.1 Where a customs declaration is used as a summary declaration, in accordance with Article 36c (1) of the Code, that declaration must, in addition to the particulars required for the specific procedure under Annex 37 or Annex 37A, include the particulars set out in column "security summary declaration – import".

Note 3. Customs declaration at export

- 2.1 Where a customs declaration is required, in accordance with Article 182 b of the Code, that declaration must, in addition to the particulars required for the specific procedure under Annex 37 or Annex 37A, include the particulars set out in column "security summary declaration – export"..

Name	Description – references - notes	Security summary declaration		Simplified procedures Export			Simplified procedures Import		
		Pre - departure	Pre - arrival	Local Clearance	Simplified declaration	Incomplete declaration	Local Clearance	Simplified declaration	Incomplete declaration
Net mass (kg)	(Ref.: SAD box 38)			X	X	X	X	X	X
Gross mass (kg)	(Ref.: SAD box 35)	X	X						
Goods description (for security purposes)	For summary declarations, it is a description for security purposes; This information could be collected in expressly defined cases, where the commodity code cannot be provided. For simplified procedures, it is a description for tariff purposes. (Ref.: SAD box 31)	X	X	X	X	X	X	X	X
Type of packages (code)	(Ref.: SAD box 31)	X	X	X	X	X	X	X	X
Shipping marks	(Ref.: SAD box 31)	X	X	X	X	X	X	X	X
Number of packages	(Ref.: SAD box 31)	X	X	X	X	X	X	X	X
Commodity code	Pre-arrival summary declarations: 4 digits; This information should not be requested in expressly defined cases, where the description of goods should be sufficient. Simplified procedures at import: 10 digits TARIC code Pre-departure summary declarations and simplified procedures at export: 8 digits CN code (Ref.: SAD box 33)	X	X	X	X	X	X	X	X
Declarant / representative ⁽¹⁾	For simplified procedures: To be required if different to consignor (Ref.: SAD box 14)	X	X	X	X	X	X	X	X
Carrier ⁽¹⁾		X	X						
Consignee ⁽¹⁾	(Ref.: SAD box 8)	X	X						

Name	Description – references - notes	Security summary declaration		Simplified procedures Export			Simplified procedures Import		
		Pre - departure	Pre - arrival	Local Clearance	Simplified declaration	Incomplete declaration	Local Clearance	Simplified declaration	Incomplete declaration
Notify party ⁽¹⁾	For both pre-arrival and pre-departure, this concerns the notify party at import.	X	X						
Consignor ⁽¹⁾	(Ref.: SAD box 2)	X	X						
Declarant / representative status code				X	X	X	X	X	X
Document /message name	(Ref.: SAD boxes 1/1 and 1/2)			X	X	X	X	X	X
Reference number for simplified procedures	For local clearance, it is the number of the entry into records. For incomplete and simplified declarations, it is the document number.			X	X	X	X	X	X
Goods item number ⁽²⁾	To be used only where there is more than one item of goods. (Ref.: SAD box 32)	X	X		X	X		X	X
Declaration date ⁽²⁾	For Local clearance procedures, this is the date of entry into the records. (Ref.: SAD box 54)	X	X	X	X	X	X	X	X
Signature - Authentication ⁽²⁾	(Ref.: SAD box 54)	X	X	X	X	X	X	X	X
Number of the authorization for simplified procedures				X	X		X	X	
Simplified export indicator	(Ref.: SAD box 44)			X	X	X			
Number of items ⁽²⁾	(Ref.: SAD box 5)	X	X		X	X		X	X
Procedure	(Ref.: SAD box 37, 1st subdivision)			X	X	X	X	X	X
Customs office of declaration ⁽³⁾	(Ref.: SAD box A)	X	X		X	X		X	X

Name	Description – references - notes	Security summary declaration		Simplified procedures Export			Simplified procedures Import		
		Pre - departure	Pre - arrival	Local Clearance	Simplified declaration	Incomplete declaration	Local Clearance	Simplified declaration	Incomplete declaration
Currency code	To be used in conjunction with "Item amount" and "Freight costs" (Ref.: SAD boxes 22 and 44)		X				X	X	X
UN Dangerous Goods code	To be provided where relevant.	X	X						
Item amount	In conjunction with " Currency code " (Ref.: SAD box 42)						X	X	X
Freight costs	In conjunction with " Currency code " (Ref.: SAD box 47/6)		X						
Transport charges method of payment code	(Ref.: SAD box 47/6)	X	X						
Transport document number	Alternative to the Unique consignment reference number (UCR) when it is not available.	X	X						
Place of loading ⁽¹⁾		X	X						
Location of goods ⁽⁴⁾	(Ref.: SAD box 30)						X	X	X
Place of unloading code			X						
Conveyance reference number ⁽⁴⁾		X	X						
Transport equipment identifier	(Ref.: SAD box 31)	X	X						
Identity and nationality of active means of transport crossing the border	For transshipments, it is necessary to provide both inbound and outbound means of transport details (Ref: SAD box 21)		X						
Seal number ⁽⁴⁾		X	X						

Name	Description – references - notes	Security summary declaration		Simplified procedures Export			Simplified procedures Import		
		Pre - departure	Pre - arrival	Local Clearance	Simplified declaration	Incomplete declaration	Local Clearance	Simplified declaration	Incomplete declaration
Unique consignment reference number	For summary declarations, it is an alternative to the Transport document number when it is not available. For simplified procedures, the information can be provided where available.	X	X	X	X	X	X	X	X
Date and time of arrival at first port of arrival in Customs territory			X						
Country(ies) of routing codes		X	X						
First port of arrival code			X						

⁽¹⁾ Coded version, where available.

⁽²⁾ Automatically generated by computer systems.

⁽³⁾ Not necessary for paper declarations

⁽⁴⁾ Information to be produced where appropriate