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COMMISSION STAFF WORKING DOCUMENT

GENERAL GUIDANCE

on

Customs Decisions

Disclaimer: *It must be stressed that this document does not constitute a legally binding act and is of an explanatory nature. Legal provisions of customs legislation take precedence over the contents of this document and should always be consulted. The authentic texts of the EU legal instruments are those published in the Official Journal of the European Union. There may also exist national instructions or explanatory notes in addition to this document.*

TABLE OF CONTENTS

I – Abbreviations	3
II - Introduction/Background	5
III – Scope	5
IV - Application	5
a) Acceptance	5
b) Date of acceptance	6
V - Right to be heard	7
a) Exceptions	7
b) Procedures for the right to be heard	8
VI - Transitional rules (substance)	9
a) Reassessment of authorisations issued under the CC/CCIP and valid on 1 May 2016	9
b) Use of authorisations issued under the CC/CCIP and valid on 1 May 2016	11
VII - Transitional IT period (TDA – Chapter 1 – Section 1)	12
a) Decisions covered by UCC Customs Decisions	12
b) Decisions concerning transitional authorisations	13
Annexes:	
I – Decisions taken upon application	15

I - Abbreviations:

- 1) **AEO – Authorised Economic Operator**
- 2) **CC – Community Customs Code** (Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code: <http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:01992R2913-20140101&qid=1462269232991&from=EN>)
- 3) **CCIP – Community Customs Code Implementing Provisions** (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: <http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:01993R2454-20151208&qid=1462269492526&from=EN>)
- 4) **EORI – Economic Operators Registration and Identification**
- 5) **EOS – Economic Operator Systems**
- 6) **DA – Delegated Act** (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: <http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32015R2446&from=EN> , as amended by Article 55 of Commission Delegated Regulation (EU) 2016/341 of 17 December 2015: <http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32016R0341&from=EN>)
- 7) **IA – Implementing Act** (Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code: <http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32015R2447&from=EN>)
- 8) **TDA – Transitional Delegated Act** (Commission Delegated Regulation (EU) 2016/341 of 17 December 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation (EU) 2015/2446: <http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32016R0341&from=EN>)
- 9) **TCG – Trade Contact Group**
- 10) **UCC – Union Customs Code** (Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code: <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2013:269:0001:0101:EN:PDF>)

- 11) **WPUCC – Work Program for the Union Customs Code** (Commission Implementing Decision (EU) 2016/578 of 11 April 2016 establishing the Work Programme relating to the development and deployment of the electronic systems provided for in the Union Customs Code : <http://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32016D0578&qid=1462270054978&from=EN>)

II - Introduction/Background

The UCC has introduced closer harmonization of the decisions relating to the application of customs legislation, establishing that they should all be covered by the same rules. In particular, the code and the Commission delegated and implementing acts of the code laid down for the first time common general rules for the decision-taking process as well as for the management of decisions.

The implementation of these rules has raised several questions both on the part of Member States and of Trade (the TCG). The Commission held regular discussions on the theme with these parties.

The present guidance document is intended to reflect the conclusions of the discussions on the issues most frequently raised by Member States and Trade. Those issues concern mainly: applications for customs decisions and dates of acceptance, the right to be heard, and the rules concerning both the administrative transition (Title IX of the DA and IA) and the IT related transition (TDA).

III - Scope

Under the heading of general decisions relating to customs legislation, the area of decisions taken upon application is the one where more questions/issues have been raised by Member States and Trade. Therefore, the scope of this guidance concerns mainly those decisions.

This guidance is of a general nature and is without prejudice to specific guidance on certain specific customs decisions taken upon application, namely guidance on: AEO, BTI, Simplifications, Special Procedures, Transit and Guarantees.

A list of decisions taken upon application that are covered by this guidance can be found in Annex I to this guidance. In that Annex there can be found not only the decisions covered by the UCC/DA/IA but also the decisions that will apply only during the period before the relevant electronic systems (UCC Proof of Union Status (PoUS) and New Computerised Transit System (NCTS)) become operational.

It should be borne in mind that Annex I is not an exhaustive list of customs decisions taken upon application. It is meant to identify the decisions most commonly adopted under the horizontal rules of Title I of the UCC, and it is without prejudice to any other decisions taken upon application, such as those taken during the process of treatment of the customs declaration or concerning the EORI registration.

IV – Application

a) Acceptance

The acceptance of an application for a customs decision takes place at a preliminary stage of the decision-taking process, where relevance is given to the existence of the elements necessary for the customs authorities to be able to take a decision. This means that the acceptance requires an examination of the admissibility of the request itself but not an examination on the substance of what is requested.

Therefore, the acceptance of an application depends on the formal completion of the application formalities and does not depend on any assessment of the content of the application.

Once accepted by customs authorities, the application is deemed to:

- Have all the necessary data;
- Meet the conditions for its acceptance, and
- Have the required supporting documents (without prejudice to the possibility for the customs authorities to request further information after the acceptance of the application as referred to in Article 13(1) DA)

As regards the conditions for acceptance, the main condition is laid down in Article 22(2), second subparagraph, UCC (i.e. the application must contain all information required), supplemented by the conditions for acceptance stipulated under Article 11 DA. In addition, there are also specific conditions for the acceptance of an application in two particular cases: application for binding information (Article 33(1), second subparagraph UCC) and application for the status of AEO (Article 26 DA).

b) Date of acceptance

The date of acceptance plays a very important role in the decision-taking process, as it is from this date that the time-limit to take the decision on the substance of the application starts to run (see article 22(3) UCC).

As stated in Article 12(1) IA, the date of acceptance shall be the date on which all the information required in order for customs authorities to be able to take the decision has been received by those authorities, in accordance with the second subparagraph of Article 22(2) UCC.

According to Article 22(2) UCC, customs authorities shall verify if the application contains all the information required and communicate it to the applicant, without delay and at the latest within 30 days of receipt of the application.

Three main situations are addressed in the DA and IA as regards the date of acceptance:

- I. *Date of acceptance with communication from the customs authorities:*
Where the conditions laid down in Articles 22(2) UCC and 11 DA are met and the applicant provides all the information required at the moment he submits his request, the date of acceptance should be the date of the submission of the application by the applicant, irrespective of the date on which the customs authorities verified whether all the conditions were fulfilled and communicated the acceptance to the applicant.
- II. *Acceptance without communication from customs authorities:*
In the absence of any communication from the customs authorities to the applicant regarding whether his application was accepted or not, the application is deemed to be accepted. In those cases, the date of acceptance should be the date of the submission of the application

III. *Acceptance in cases where more information is required from the customs authorities:*

When the customs authorities verify whether the conditions for the acceptance are fulfilled and conclude that more information is required from the applicant, they must ask the applicant to provide that information within a reasonable time-limit which should not exceed 30 days, as referred to in Article 12(2) IA.

This means that, in practical terms, the 30 days deadline for the acceptance of the application established in Article 22(2) UCC can be extended by up to 30 days maximum if the customs authorities find it necessary to require more information from the applicant.

Where additional information has been provided by the applicant following a request from the customs authorities, the date of acceptance is the one on which the last piece of information was provided (Article 12(3) IA).

As regards the date of acceptance and its legal effects – the starting date for the time-limit to take a decision – customs authorities should take special care as regards applications where the deadline to take a decision is shorter than the general one (120 days) mentioned in Article 22(3) UCC. This is the case for authorisations for the drawing up of banana weighing certificates and for authorisations for special procedures as referred to in Article 211(1) UCC, which decisions must be taken within either 30 or 60 days from the date of acceptance of the application (Articles 156 and 171(1) DA respectively).

V – Right to be heard

The right to be heard applies to situations where the customs authorities intend to take a decision – following an application or not – that would adversely affect the person to whom the decision is addressed.

In these cases, the customs authorities have the obligation to communicate to the addressee the grounds on which they intend to base their decision, and he must be given the opportunity to express his point of view within a specific period from the date of receipt, or of deemed receipt, of that communication (see Articles 22(6) and 29UCC as well as Article 8 DA).

a) Exceptions

The UCC (Article 22(6) second subparagraph) together with DA (Article 10) provide for exceptions to the right to be heard. The cases where customs authorities are not obliged to give the addressee of their decisions the opportunity to express his point of view before the decision is taken are the following:

- i. Where it concerns decisions relating to binding information referred to in Article 33(1) UCC;

- ii. Where it concerns the refusal of the benefit of a tariff quota where the specified volume is reached, as referred to in the first subparagraph of Article 56(4) UCC;
- iii. Where the nature or the level of a threat to the security and safety of the Union and its residents, to human, animal or plant health, to the environment or to consumers so requires;
- iv. Where the decision aims at securing the implementation of another decision for which the first subparagraph of Article 22(6) UCC has been applied, without prejudice to the law of the Member State concerned;
- v. Where it would prejudice investigations initiated for the purpose of combating fraud;
- vi. Where an application does not fulfil the conditions for its acceptance [as referred to under point IV - a) of the present guidance document];
- vii. Where the customs authorities notify the person who lodged the entry summary declaration that the goods are not to be loaded in the case of containerised maritime traffic and of air traffic;
- viii. Where the decision concerns a notification to the applicant of a Commission decision on repayment or remission, as referred to in Article 116(3) UCC;
- ix. Where an EORI number is to be invalidated.

b) Procedures for the right to be heard

Articles 8 and 9 IA provide for two procedures for the right to be heard:

- i. General procedure for the right to be heard

In this procedure, laid down in Article 8 IA, the communication of the grounds on which the customs authorities intend to base their decision should include a reference to the documents and information related to that decision and to the right of the person concerned to have access to these documents and information, in accordance with Article 41(2)(b) of the Charter of Fundamental Rights of the European Union. The communication should also include the normal 30 days period (Article 8(1) DA) within which the person concerned shall express his point of view, starting from the date he receives that communication or is deemed to have received it.

As regards this general procedure, it should be noted that the required period of 30 days for the right to be heard does not conflict, for instance, with the time period of 14 days, provided for in Art. 105(1), (3) and (4) UCC, for customs authorities to enter the amount of import or export duty payable in the accounts. In fact, Article 105(3) UCC mentions clearly that the time period of 14 days starts running from the date on which the customs authorities are in a position to take a decision, which implies that

the right to be heard has already been granted (according to Article 22(6) UCC). Therefore, there is no conflict between the period for the right to be heard and the period of entry in the accounts.

ii. Specific procedure for the right to be heard

Under the specific procedure, as mentioned in Article 9 IA, the customs authorities may make the communication of the grounds as part of the process of verification or control in the cases described in the several points from Article 9(1) IA.

In the majority of the cases, where a communication is made in accordance with this procedure, the person concerned may immediately express his point of view by the same means as those used for the communication of the grounds or he may demand a communication in accordance with the general procedure of Article 8 IA. The person concerned should be informed by the customs that he has these two options for exercising his right to be heard.

However, where the decision pertains to the results of a control of goods for which no summary declaration, temporary storage declaration, re-export declaration or customs declaration was lodged, the person concerned does not have the option to demand a communication in accordance with Article 8 IA and, if customs authorities so require, may be obliged to express his point of view within 24 hours (see Article 9(1)(f) IA read together with Article 8(2) DA).

Where the customs authorities take a decision adversely affecting the person concerned they should record whether that person has expressed his point of view immediately in accordance with Article 9(2)(a) IA (see Article 9(3) IA).

VI - Transitional rules (substance):

a) Reassessment of authorisations issued under the CC/CCIP and valid on 1 May 2016

In principle¹, as regards the authorisations, and the criteria for granting those authorisations, a re-assessment of the criteria according to UCC/DA/IA should take place by 1 May 2019 (Articles 250(1) DA read together with Article 345(1) IA).

¹ As exception to this rule, the following authorisations should not be subject to re-assessment and remain valid for the period set out in those authorisations:

- a) authorisations of exporters for making out invoice declarations as referred to in Articles 97 and 117 of Regulation (EEC) No2454/93
- b) authorisations for the management of materials using the accounting segregation method as referred to in Article 88 of Regulation (EEC) No 2454/93.

This means that, from 1 May 2016 until the moment the authorisation is re-assessed, the holder can continue to use it and the authorisation remains valid (Article 251(1)(b) DA).

This implies also that, for instance, an authorisation that was issued without the requirement of a guarantee remains valid without the economic operator having to provide a guarantee after the entry into application of the UCC on 1 May 2016.

As regards authorisations having a limited period of validity, they remain valid until the end of that period or 1 May 2019, whichever is earlier.

According to Article 345(1), second subparagraph, IA, decisions resulting from the above mentioned re-assessment exercise should:

- a) Revoke the existing authorisation, and
- b) Grant or not grant a new one

In the specific situation of AEO certificates (that should be read as authorisations according to UCC terminology) the revocation is covered by the positive decision carried out by EOS². This is while acknowledging that legally speaking the reassessment leads to a revocation of the existing authorisation and the granting or the non-granting of a new authorisation.

Where, for example, applications to change the authorization issued before 1 May 2016 are submitted after that date, they should be treated in practise as an application for an authorisation under the UCC, because it does not seem legally possible to change an existing authorisation without applying UCC rules. As such, an application for a significant change on an authorisation valid on the 1 May 2016 will imply its reassessment. This reassessment will give rise to a revocation decision regarding the existing authorisation and to the granting of a new authorisation under UCC (according to Article 345(1) 2nd subparagraph IA).

However, if the application concerns small changes in the existing authorisation, it should be up to customs authorities to decide if a re-assessment should take place immediately or if the existing authorisation can be maintained until later reassessment.

It should be borne in mind that neither the reassessment nor the granting of a new authorisation under the UCC rules following a re-assessment requires an application. As mentioned above, the decision after the re-assessment exercise comprises both the revocation of the existing authorisation and the granting, or not granting, of the new authorisation, without any need for the economic operator to submit a specific application for the latter.

For authorisations having a limited period of validity, as referred to in Article 251(1)(a) DA, small changes can be accepted as long as the customs authorities decide that the authorisation can be maintained until the end of its period or until 1 May 2019.

² For better understanding, please consult AEO Guidelines

b) Use of authorisations issued under the CC/CCIP and valid on 1 May 2016

The use of the above authorisations is not covered by the re-assessment exercise mentioned in A, as the re-assessment only concerns the authorisation itself and not its operational use.

Bearing this in mind, all authorisations that remain valid on 1 May 2016 cannot be used under the rules of the CC and CCIP anymore and must comply with UCC/DA/IA provisions. This means that where facilitations/procedures that existed under the CC/CCIP no longer exist in UCC/DA/IA, the authorisations cannot be used from 1 May 2016.

The conditions for the use of the authorisations that were granted under CC/CCIP should be read in accordance with the table of correspondence set out in Annex 90 to the DA (as provided in Article 254 DA), in the sense that although the names of the authorisations already granted can be maintained, their use needs to be adapted to the UCC rules from 1 May 2016.

It should be noted that some of the authorisations that remain valid on 1 May 2016 are not included in Annex 90. This is the case for the following:

- a) Valuation simplification authorisations, issued under Article 156a CCIP;
- b) Transit simplified procedures for goods carried by rail, issued under Articles 412 CCIP and following;
- c) Transit simplified procedures for transport by air - level 1, issued respectively under Article 444 CCIP;
- d) Transit simplified procedures for transport by air – level 2, issued respectively under Article 445 CCIP;
- e) Transit Simplified procedures for maritime transport - level 1, issued respectively under Article 447 CCIP;
- f) Transit Simplified procedures for maritime transport – level 2, issued respectively under Article 448 CCIP.

These authorisations can continue to be used until:

- their re-assessment, for authorisations mentioned under point a);
- the NCTS system is updated, for authorisations mentioned under points b), c) and e);
- 1 May 2018, for authorisations mentioned under points d) and f).

The way they should be used under UCC rules is dealt with in the relevant specific guidance.

VII - Transitional IT period:

a) Decisions covered by UCC Customs Decisions IT Project

The applications and decisions falling under the UCC Customs Decisions project are the following:

- (a) Applications and authorisations relating to the **simplification for the determination of amounts being part of the customs value of the goods**;
- (b) Applications and authorisations relating to **comprehensive guarantees**;
- (c) Applications and authorisations for **deferred payment**;
- (d) Applications and authorisations for the **operation of temporary storage facilities, as referred to in Article 148 of the Code**;
- (e) Applications and authorisations for **regular shipping services**;
- (f) Applications and authorisations for **authorised issuer**;
- (g) Applications and authorisations for the **use of simplified declarations**;
- (h) Applications and authorisations for **centralised clearance**;
- (i) Applications and authorisations for entry of **data in the declarant's records**;
- (j) Applications and authorisations for **self-assessment**;
- (k) Application and authorisation for the status of **authorised weigher of bananas**;
- (l) Applications and authorisations for the use of **inward processing**;
- (m) Applications and authorisations for the use of **outward processing**;
- (n) Applications and authorisations for the use of **end use**;
- (o) Applications and authorisations for the use of **temporary admission**;
- (p) Applications and authorisations for the **operation of storage facilities for customs warehousing**;
- (q) Applications and authorisations for the status of **authorised consignee for TIR operations**;
- (r) Applications and authorisations for the status of **authorised consignor for Union transit**;
- (s) Applications and authorisations for the status of **authorised consignee for Union transit**;
- (t) Applications and authorisations for the use of **seals of a special type**;

(u) Applications and authorisations for the use of a **transit declaration with reduced dataset**;

(v) Applications and authorisations for the use of an **electronic transport document as customs declaration**.

Until the date of deployment of the UCC Customs Decision project (02.10.2017), as referred to in the WPUCC, all these applications and decisions granting the respective authorisations can be dealt with under existing systems that Member States may have or through paper-based procedures. The same goes for the life cycle of the decisions in question. [Article 2 TDA]

The data requirements concerning the applications and authorisations referred above can be the ones from Annex A DA or alternative data requirements in accordance with Article 2(5), (6) and (7) DA.

b) Decisions concerning transitional authorisations

Six authorisations exist only during the transitional IT period, as identified in point B of Annex I. Those are the following:

- i. Authorisation for the use of an invoice or transport document (for Union goods which value exceeds EUR 15 000), of a “T2L” or a T2LF” document or of a shipping company’s manifest as a proof of Union status without the endorsement of the competent customs office (Article 128(2) DA)
- ii. Authorisation to draw up the shipping company’s manifest after departure (Article 129c DA)
- iii. Authorisation for the use of the paper-based Union transit procedure for goods carried by rail (Articles 25 and 29 TDA)
- iv. Authorisation for the use of the paper-based transit Union procedure for goods carried by air or sea (Articles 26 and 29 TDA)
- v. Authorisation for the use of the Union transit procedure based on an electronic manifest for goods carried by air (Articles 27 and 29 TDA)
- vi. Authorisation for the use of the Union transit procedure based on an electronic manifest for goods carried by sea (Articles 28 and 29 TDA)

The applications and decisions granting the aforementioned authorisations can be dealt with under existing systems that Member States may have or through paper-based procedures.

As regards the data requirements for these transitional applications and authorisations, those should be the ones defined by the Member States, insofar as

those data requirements allow the customs authorities to verify that the conditions for granting the authorisations concerned are fulfilled³.

³ For more information, please consult the relevant guidance

ANNEX I

DECISIONS TAKEN UPON APPLICATION

A - The types of decisions that the customs authorities may have to take upon application, under the UCC/DA/IA, are the following:

- 1) Decision relating to binding tariff information (BTI) (Articles 33 UCC, 19-22 DA and 16-23 IA)
- 2) Decision relating to binding origin information (BOI) (Articles 33 UCC, 19-22 DA and 16-23 IA)
- 3) Authorisation for the status of Authorised Economic Operator (AEO) (Articles 38 UCC, 26-30 DA and 24-35 IA)
- 4) Authorisation for the status of approved exporter (Articles 64(1) and (3) UCC, 39 DA and 67 and 120 IA)
- 5) Registration of an exporter (Articles 64(1) and (3) UCC, 40 DA and 68 and 80-90 IA)
- 6) Authorisation for the management of materials using the accounting segregation method (Articles 64(3) UCC and 58 DA)
- 7) Authorisation relating to the simplification for the determination of amounts being part of the customs value of goods (Articles 73 UCC and 71 DA)
- 8) Authorisation for the provision of a comprehensive guarantee, including possible reduction or waiver (Articles 95 UCC, 84 DA and 158 IA)
- 9) Authorisation of deferment of the payment of the duty payable (Article 110 UCC)
- 10) Decision on the repayment or remission of amounts of duty (Articles 116 UCC, 92-102 DA and 172-181 IA)
- 11) Approval of a place of presentation of goods to customs other than a customs office, upon their arrival (Articles 5(33) and 139(1) UCC and 115 DA)
- 12) Approval of a place of temporary storage other than a temporary storage facility (Articles 147(1) UCC and 115 DA)
- 13) Authorisation for the operation of temporary storage facilities, including possible movements of goods (articles 148 UCC, 117-118 DA and 191-193 IA)
- 14) Authorisation to establish regular shipping services (Articles 155(2) UCC, 120 DA and 195 IA)
- 15) Authorisation for the status of authorised issuer (Articles 153(2) and 128 DA)

- 16) Authorisation for a regular use of a simplified declaration (Articles 166(2) UCC and 145 DA)
- 17) Agreement on the simplification of the drawing up of customs declarations for goods falling under different tariff subheadings (Articles 177 UCC and 228 IA)
- 18) Authorisation for centralised clearance (Articles 179 UCC, 149 DA and 229-230 IA)
- 19) Authorisation to lodge a customs declaration in the form of an entry in the declarant's records (Articles 182 UCC, 150 DA and 233 IA)
- 20) Authorisation for self-assessment (Articles 185 UCC and 151 DA)
- 21) Authorisation for the status of authorised weigher of bananas (Articles 163(3) UCC and 155 DA)
- 22) Authorisation for the use of the inward processing procedure (Articles 211(1)(a), (2)-(6) UCC, 161-177 DA and 258-262 IA)
- 23) Authorisation for the use of the outward processing procedure (Articles 211(1)(a), (2)-(6) UCC, 161-177 DA and 258-262 IA)
- 24) Authorisation for the use of the temporary admission procedure (Articles 211(1)(a), (2)-(6) UCC, 161-177, 204-206 and 207 DA and 258-262 IA)
- 25) Authorisation for the use of the end use procedure (Articles 211(1)(a), (2)-(6) UCC, 161-177 and 239 DA and 258-262 IA)
- 26) Authorisation for the operation of storage facilities for the customs warehousing of goods (Articles 211(1)(b), (2)-(6) UCC, 161-177 and 201-203 DA and 258-262 IA)
- 27) Authorisation for the status of authorised consignee for TIR operations (Articles 230 UCC and 186-187 DA)
- 28) Authorisation for the status of authorised consignor for Union transit (Articles 233(4)(a) UCC and 191-193 DA)
- 29) Authorisation for the status of authorised consignee for Union transit (Articles 233(4)(b) UCC and 191, 194-195 DA)
- 30) Authorisation for the use of seals of a special type (Articles 233(4)(c) UCC and 191, 197 DA)
- 31) Authorisation for the use of a transit declaration with reduced data requirements (Articles 233(4)(d) And 191, 198 DA)

32) Authorisation for the use of an electronic transport document as a transit declaration (Articles 233(4)(e) and 191, 199-200 DA)

B – During the transitional period where the relevant electronic systems are not yet operational, customs authorities may also, upon application, have to take the following decisions:

B.1 – Until the date of deployment of the UCC Proof of Union Status (PoUS) project, as referred to in point 8 of the Annex to WPUCC:

- a) Authorisation for the use of an invoice or transport document (for Union goods which value exceeds EUR 15 000), of a “T2L” or a T2LF” document or of a shipping company’s manifest as a proof of Union status without the endorsement of the competent customs office (Article 128(2) DA)
- b) Authorisation to draw up the shipping company’s manifest after departure (Article 129c DA)

B.2 – Until the date of the upgrading of the UCC New Computerised Transit System (NCTS) project, as referred to in point 9 of the Annex to WPUCC:

- a) Authorisation for the use of the paper-based Union transit procedure for goods carried by rail (Articles 25 and 29 TDA)
- b) Authorisation for the use of the paper-based transit Union procedure for goods carried by air or sea (Articles 26 and 29 TDA)

B.3 – Until 1 May 2018:

- a) Authorisation for the use of the Union transit procedure based on an electronic manifest for goods carried by air (Articles 27 and 29 TDA)
- b) Authorisation for the use of the Union transit procedure based on an electronic manifest for goods carried by sea (Articles 28 and 29 TDA)