



EUROPEAN COMMISSION  
DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION  
Customs  
Customs legislation

TAXUD.A.2/LP/

# **Guidance document on customs formalities in the EU for military goods to be moved or used in the context of military activities (use of the form 302)**

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."

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## LIST OF ACRONYMS

UCC	<a href="#">Regulation (EU) No 952/2013</a> of the European Parliament and of the Council laying down the Union Customs Code (Basic Act)
UCC-IA	<a href="#">Commission Implementing Regulation (EU) 2015/2447” (Implementing Act)</a>
UCC-DA	<a href="#">Commission Delegated Regulation (EU) 2015/2446 (Delegated Act)</a>
Form 302	Document for customs purposes for cross-border movements of military goods to be moved or used in the context of military activities. Refers to both the NATO form 302 and the EU form 302
CSDP	Common Security and Defence Policy

## INTRODUCTION

The form 302 is a document for customs purposes only for cross-border movements<sup>1</sup> of military goods to be moved or used in the context of military activities. The transport can be carried out either by the military forces or by a commercial transporter on behalf of by the military forces.

The form 302, relates to a single movement (“one-way ticket”) and may be used for one of the following customs processes in the context of military activities, excluding commercial purposes:

- export and temporary export out of the EU;
- re-import into the EU after temporary export (release for free circulation with relief from import duty as returned goods);
- temporary admission in the EU;
- re-export from the EU after temporary admission;
- transit in the EU;
- proof of customs status.

Where the form 302 cannot be used, the civilian customs procedures must be used, for example in case of:

- purchase of military material or equipment from a third country by or on behalf of the military authorities of an EU Member State (e.g. new weapons bought from a country outside of the EU)<sup>2</sup>;
- selling of military material or equipment to a third country by or on behalf of the military authorities of an EU Member State (e.g. used military planes sold to a country outside of the EU).

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<sup>1</sup> The term ‘Cross-border movements’ refers to movements across an external border of the EU. External borders can be an external land border, but can also be a port or an airport located within the EU. For the purpose of this document, the EU refers to the customs territory of the Union, as defined in Article 4 of the UCC.

<sup>2</sup> While such purchases are out of scope of the form 302, imports of certain weapons and military equipment may benefit from the suspension of import duties in accordance with the procedure set out in [Council Regulation 150/2003](#) (OJ L25, 30/1/2003, p. 1).

Part 1 of this guidance document explains how to fill in the form 302. Part 2 details the use of the form 302 in each of the customs related activities.

Two versions of the form 302 are available: the NATO form 302 and the EU form 302.

For customs purposes, both versions have an equivalent value and it is the type of the military activity that defines the version of the form 302 to be used.

The NATO form 302 may be used for cross-border movements of military goods to be moved or used in the context of military activities undertaken under the North Atlantic Treaty. The EU form 302 may be used for cross-border movements of military goods in context of military activities under the Common Security and Defence Policy (CSDP) or in multinational activities outside of CSDP or NATO.

## **PART 1: USER MANUAL- Filling in the form 302**

### **1.1. Issuing the form 302**

*Articles 220a, 220b, 286 and 286a, UCC-IA.*

The military forces notify on a regular basis their planned transportation to the designated customs office where they are based. The military forces and the relevant designated customs office should agree on the details and frequency of such notification. The transport schedule may contain the list of intended goods to be moved and estimated date of departure. Customs may pre-authenticate the form 302 based on the planning. The forms must be serially numbered and indicate to which customs office return copies must be sent. It is to be defined where that customs office must be indicated on the form 302.

The number of pre-authentication forms should in principle be limited to transportation that is supposed to start within the planned period, for example within the next 3 months.

*Articles 221(5) and (6), UCC-IA.*

All these elements may be defined in a Memorandum of Understanding, or by any other means, between the military forces and the relevant designated customs office.

### **1.2. Completing the form 302 before dispatch**

*Articles 220a (2) and (3), 220b (2) and (3), 287 and 287a, UCC-IA.*

When the goods are ready for dispatch, the form 302 must be completed by the military forces at the latest before the dispatch of the shipment. It is mandatory to fill in all the fields either in printed copy or in permanent blue or black ink.

The indications below relate to the fields of the EU form 302, a template of which can be found in section 1.7. The template of the NATO form 302 is similar. When the content of certain fields is obvious, no further explanation is provided.

**Copy No:** The number, from 1 to 5, corresponds with the use and the recipient of the copy. Each form 302 must be drawn up in minimum 5 copies and all must be filled in accordingly. Where needed, additional copies may be drawn of copy 4 which will be numbered 4a, 4b, etc. The use of the different copies is illustrated below in section 0.

**Serial No:** The serial number on the EU form 302 is a unique number of 18 digits composed as follows:

- 2 digits: ISO 3166-1 alpha-2 country code of sending Member State (e.g. DE for Germany);
- + 8 digits: Date of issuance formatted as yyyyymmdd. 12 March 2020 is thus 20200312;
- + 1 digit: Customs status of goods. U for Union or N for no-Union;
- + 1 digit: context of military activity. N for NATO, E for CSDP or O for other national related activity;
- + 6 digits can be used by the Member States as unique sequential numbering.

Combined with the “final destination” and the first part of the serial number, 16 valid options exist to identify the customs related activity. See Annex 1.

Military forces may opt to apply the same structure as described above to be used as the serial no of the NATO form 302.

Note: in the case of pre-authentication (see 1.1), this serial number must be made available on the form before requesting customs authentication.

**Mission/Exercise/Transport:** A reference should be made to the activity, exercise, or transport, by inserting its name or a short description of it.

- Mission: The mission (NATO or EU) to which the movement is related. The name/title of the mission under which it is known should be inserted. Example: “Relief Mission Mali”. If possible, a period can be added.
- Exercise: The name of the exercise and possibly the period in which the exercise will be conducted. Example: Exercise “Flying Eagle” from 16 Feb – 28 Feb 2021
- Transport: The name of the place of departure and destination. Example: Move from point “A” to point “B”.

**Mode of transport:** Rail, Road, Air, Inland Waterways or Sea or Combined.

**Temporary Admission:** Indicate whether the form is used to cover non-Union goods for temporary admission in the EU. For *example:* Yes, in case a cargo is transported from the USA in order to be used temporarily in EU.

**Name and address of transporter:** Indicate the name and address of the transporter executing the transport. The transporter may present the form 302 to customs upon departure and arrival on behalf of the military forces.

*Example: military Unit (eg Belgian Airforce, plus address) or entity (e.g. TransPort on behalf of the Belgian Airforce, plus address) or person (e.g. Thomas Carr, on behalf of the Belgian Airforce, plus address) .*

**Name and address of consignor:** Indicate the name and address of the dispatch location.

*Example: military unit (e.g. Belgian Airforce, plus address) or person (e.g. Andrew Pall on behalf of the Belgian Airforce, plus address).*

**Name and address of consignee:** Indicate the name and address of the delivery location.

*Example: military unit (e.g. Netherlands Army unit, plus address) or person (e.g. Jan de Groot on behalf of the Netherlands Army, plus address).*

**Final destination:** Indicate the final destination of the goods. The country name in full is sufficient.

*Example: Italy*

**Sealed/not sealed:** Strike through which one is not applicable. Note that decision to seal at this stage is taken by the military forces.

**Note:** This decision taken by military forces does not prevent customs from subsequently deciding to use customs seals if deemed necessary.

**Remarks:** By default, this field refers to the attached shipping documents (loading list). Add the identification references of the attached shipping documents. Both documents, the EU form 302 and the shipping document refer to one another.

Union and non-Union goods will be covered by a separate EU form 302 and a separate shipping list.

The shipping document must include the description of the goods. This description must be sufficiently detailed to allow the customs authorities to clearly identify the goods. It should at least include the following data elements where applicable: number and description of packages, marks and numbers, description of the goods and gross/net weight.



If the EU form 302 is used as a proof of the Union status of the goods, then the code T2L or T2LF (for movements between the EU and the Special Fiscal Territories<sup>3</sup>) must be marked in this field together with the signature of the authorized representative in order to attest the customs status of Union goods.

**Seal numbers:**

If the consignments are sealed, indicate the identification numbers of the seals, else leave blank.

Note: in the case that customs has subsequently decided to use customs seals, customs will enter the customs identification number.

**Stamp:** Stamp of the issuing military organisation.

**(Name in full) – Signature – rank and unit-address – date:**

Name of the representative authorised by the issuing military organisation identified with its signature, rank and unit-address.

The date is the date of the acceptance of the goods for dispatching.

**1.3. Presenting the form 302 for dispatch<sup>4</sup>**

*Articles 207, 220a (2) and (3), 220b (2) and (3), 287 and 287a, UCC-IA.*

Once completed, the form 302 (all 5 copies) and transport documents (including loading list) have to be presented to the designated customs authority. If in the field “remark” the customs status of Union goods is marked with T2L or T2LF this shall be authenticated with the stamp of the customs office of departure accompanied by the signature of the competent official. Customs may perform controls. Customs may decide to use customs seals if deemed necessary and indicate this on the form 302. When all is fine, customs will authenticate the form, if not pre-authenticated, retain Copy 3 and return all other copies. From this point onwards, no additional goods may be loaded under the cover of this endorsed form 302. The formalities regarding the presentations and controls should be part of the Memorandum of Understanding.

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<sup>3</sup> See Section 2.8 for more information about the use of the form 302 in cross-border movements with special fiscal territories.

<sup>4</sup> In some customs processes, such as e.g. temporary admission or re-import, the office of entry into the EU is to be considered as office of dispatch.

The EU form 302 is valid for a period of twelve months starting from the date integrated in the serial numbering. The movement and related customs process must in principle be completed within the period of validity, except in exceptional circumstances or force majeure.

The transporter confirms for this purpose the acceptance of the shipment with a certified and signed note stating the date of departure.

#### **1.4. Presenting and completing the form 302 en route**

*Annex 52-01, UCC-DA.*

If applicable, the transporter must present the goods, the form 302 and the attached transport documents to customs each time it is crossing the external borders of the customs territory.

Note:

- When crossing the internal borders of the EU, it is not necessary to present the goods and form 302 for customs purposes. Where national administrations require such presentation, this does not fall under customs regulations and is not covered by this guidance document.
- Some simplifications may apply when goods are carried by rail. See 2.1.

The transporter must complete the overleaf of the form 302 as follows:

**Signature, name and address of person presenting the goods to the customs:** Self-explanatory

**(on/at place):** Date and place of presentation of the goods to customs

Customs may control the goods and will complete and stamp the relevant line in the part reserved for Customs on the overleaf of all the remaining copies. It will retain the appropriate Copy 4a, 4b ... in sequence of the passage. All other copies must be returned to the transporter.

### 1.5. Presenting and completing the form 302 at destination

*Articles 220a (2) and (3), 220b (2) and (3), 287 and 287a, UCC-IA.*

When arriving at destination<sup>5</sup>, the transporter will deliver the goods at the recipient military organisation.

The recipient military organisation must complete the form 302 and acknowledge the receipt on the front page as follows:

**(Name in full) – Signature – rank and unit-address – date:** Name of the representative authorised by the recipient military organisation identified with its signature, rank and unit-address.

The date is the date of receipt.

The form must be stamped by the military forces of destination.

The goods, the form 302 and transport documents will be presented to the designated customs authority of the location where the receiving military force is stationed, or at the customs office of exit. Customs may control the goods. The formalities regarding the presentations and controls should be part of the Memorandum of Understanding, or other means, agreed between the military forces and the relevant designated customs authority at destination.

When all is fine, customs will stamp the form 302 in the relevant line on the overleaf of all the remaining copies. Customs will retain Copy 4 and return Copy 5 to the customs office indicated on the form 302.

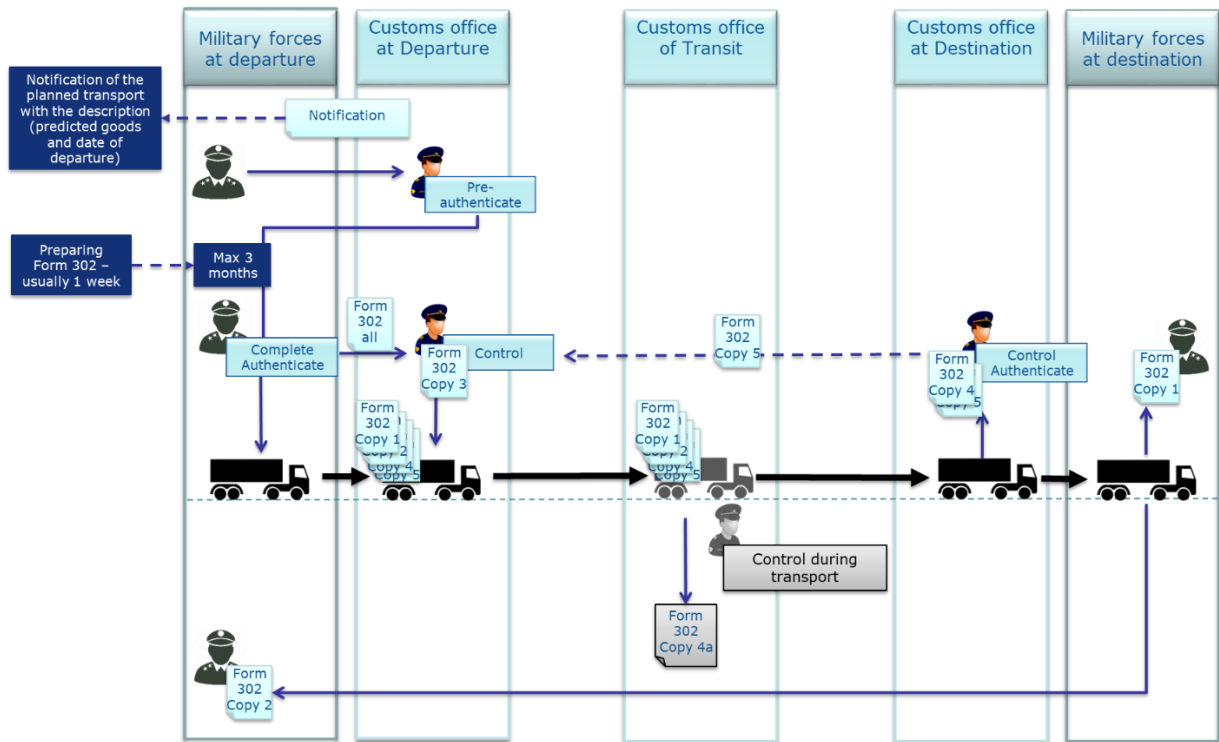
All other copies are returned to the receiving military force who in turn will retain Copy 1 and return Copy 2 to the military forces of dispatching.

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<sup>5</sup> *In case of (temporary) export under an EU Form 302, the customs office of exit of the EU will be considered as the destination..*

## 1.6. Use of the different copies of the form 302

Below figures illustrates the use and the recipient of each copy of the form 302.



Note:

- The scheme illustrates movements from one point in the EU to another point in the EU. This would be typical for a transit movement. The customs office of transit is applicable each time the external borders of a customs territory are crossed.
- In the case of (temporary) export and re-export, the customs office at departure will act as the customs office of export and the customs office at destination will act as the customs office of exit.
- In the case of re-import and temporary admission, the customs office at departure will act as the customs office of entry.

## 1.7. Template of the form 302

The NATO form 302 is set out in the Appendix to the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, signed on 19 Jun. 1951.

The EU form 302 is set out in Annex 52-01 of the UCC-DA and must conform to that specimen. It must be made out in English or French. If completed by hand, entries must be clearly readable. Each EU form 302 shall bear a serial number, printed or otherwise, by which it can be identified.

Front side of the EU form 302:

EU FORM 302 / FORMULAIRE UE 302

**Document for customs purposes for goods used for military activity only and not for commercial gain.**

Document à usage douanier relatif à des marchandises utilisées exclusivement pour des activités militaires et sans intention commerciale

Copy n°:

Exemplaire n° :

Serial N°

Numéro

Mission/Exercise/Transport:

Mission/Exercice/Transport:

Mode of transport:

Mode de transport:

Temporary Admission (yes/no):

Admission temporaire (oui/non):

**Name and address of transporter:**

Nom et adresse du transporteur:

**Name and address of consignor**

Nom et adresse de l'expéditeur

**Name and address of consignee**

Nom et adresse du destinataire

Final destination / Destination finale:

Sealed/not sealed (\*): when sealed: seal numbers, quantity and sealing authority will be show below.

Scellé/sans scellé (\*): si l'envoi a été scellé, indiquer ci-dessous l'espèce, le numéro et le nombre des scellés et l'autorité qui les a apposés.

**Remarks: See attached shipping documents**

Observations: Voir documents d'expédition en annexe

**Seal numbers**

Numéros des scellés

(Stamp / Cachet)

**I (name in full) certify that the shipment described herein is transported under the authority of the military and contains only goods for their use without any commercial intent.**

Je (nom et prénom) certifie que l'envoi décrit ci-dessus est transporté avec l'autorisation des forces militaires et contient uniquement des marchandises destinées à leur usage et sans intention commerciale.

Signature \_\_\_\_\_

Rank and unit-address / Grade et adresse de l'unité:

Date:

Certificate of receipt / Certificat de réception

I (name in full) certify that the goods listed above have been received as described.

Je (nom et prénom) certifie que les marchandises indiquées ci-dessus ont été reçues et sont conformes.

Signature \_\_\_\_\_

Rank and unit-address / Grade et adresse de l'unité:

Date:

This is an accountable document which constitutes both an official certificate of import/export autorisation and a customs declaration / Ce document est un document officiel engageant votre responsabilité, servant à la fois de licence d'importation et d'exportation ainsi que de déclaration en douane.

For instructions for use of this document see overleaf / Voir au verso les instructions pour l'utilisation de ce document.

Delete where inapplicable / Biffer la mention inutile.

Overleaf of the EU form 302:

EU FORM 302 / FORMULAIRE UE 302

I undertake

1. to present this import/export notification to the appropriate customs authorities together with such goods as have not been accepted by the EU forces entity led to receive goods.
2. not to hand such goods to any third party or parties without due observance of the current customs and other requisition of the land which delivery of the goods has been refused.
3. to present my credentials to the customs authorities on demand.
4. This form is not to be used for commercial intent (i.e. the buying or selling of products).

Je m'engage

1. à présenter aux autorités douanières compétentes, cette déclaration d'importation/d'exportation, avec les marchandises qui ne seraient pas acceptées par l'unité des Forces UE.
2. à ne céder ces marchandises à de tierces personnes, sans accomplir les formalités douanières et autres prévues par la réglementation en vigueur dans le pays où les marchandises ont été refusées.
3. à présenter mes papiers d'identité sur demande aux autorités douanières.
4. Ce formulaire ne peut pas être utilisé à des fins commerciales (par exemple, pour acheter ou vendre des marchandises).

**Signature, name and address of person presenting the goods to customs**

Signature, nom et adresse de la personne qui présente les marchandises à la douane

Goods presented to customs authorities (on/at place)

Marchandises présentées aux autorités douanières (date et lieu)

**FOR CUSTOMS ONLY / PARTIE RESERVEE A LA DOUANE**

	Country Pays	Customs Office Bureau de douanes	Date of crossing Date du passage	Signature of customs officer and remarks Signature du douanier et obs	Official customs stamp Cachet de la douane
Exit Sortie					
Entry Entrée					
Exit Sortie					
Entry Entrée					

**INSTRUCTIONS FOR THE CONSIGNOR / INSTRUCTION POUR L'EXPEDITEUR**

THE CONSIGNOR will present all copies of the shipment to the transporter. Tampering with the forms by means of erasures of addition there to by the consignor and/or the transporter of their employees will void this declaration.

L'EXPEDITEUR doit remettre tous les exemplaires au transporteur en même temps que l'envoi. L'altération des documents (suppressions ou additions) par l'expéditeur, le transporteur ou leurs employés entraîne automatiquement la nullité de cette déclaration.

**DISTRIBUTION OF COPIES**

- Copy n° 1 Will be handed over to the consignee together with the shipment by the transporter after customs officials have processed and stamped this copy.
- Copy n° 2 Should be returned by recipient to the despatching agency together with an acknowledgment of receipt.
- Copy n° 3 Is intended for processing and retention by customs officials of origin.
- Copy n° 4 Is intended for retention by customs officials of destination. For transit purposes further copies as necessary, to be marked 4a, 4b, etc. are intended for retention by customs officials of transit countries concerned.
- Copy n° 5 Is intended for retention by the issuing organisation.

**DESTINATION DES EXEMPLAIRES**

- Exemplaire n°1 Doit être remis au destinataire avec les marchandises, par le transporteur après avoir été complété et visé par les autorités douanières
- Exemplaire n°2 Doit être renvoyé par le destinataire au service d'expédition avec un accusé de réception.
- Exemplaire n° 3 Destiné au service des douanes du pays d'expédition qui le complète et le conserve dans ses archives.
- Exemplaire n° 4 Destiné au service des douanes du pays destinataire pour le conserver dans ses archives. En cas de transit, seront établis des exemplaires supplémentaires numérotés 4a, 4b, etc. destinés aux services des douanes des pays de transit concernés pour y être conservés.
- Exemplaire n°5 Destiné à l'unité militaire qui a établi ce document pour le conserver dans ses archives.

## **PART 2: CUSTOMS RELATED ACTIVITIES**

### **2.1. Definitions and concepts**

#### **- Customs supervision:**

*Article 134 UCC*

Goods brought into the customs territory of the Union shall, from the time of their entry, be subject to customs supervision and may be subject to customs controls. Where applicable, they shall be subject to such prohibitions and restrictions as are justified on grounds of, inter alia, public morality, public policy or public security, the protection of the health and life of humans, animals or plants, the protection of the environment, the protection of national treasures possessing artistic, historic or archaeological value and the protection of industrial or commercial property, including controls on drug precursors, goods infringing certain intellectual property rights and cash, as well as to the implementation of fishery conservation and management measures and of commercial policy measures.

They shall remain under such supervision for as long as is necessary to determine their customs status and shall not be removed therefrom without the permission of the customs authorities.

Without prejudice to Article 254, Union goods shall not be subject to customs supervision once their customs status is established.

Non-Union goods shall remain under customs supervision until their customs status is changed, or they are taken out of the customs territory of the Union or destroyed.

#### **- Designated customs office:**

*Article 221(5) and (6) UCC-IA*

The customs authority in each Member State shall designate the customs office or offices responsible for customs formalities and controls concerning goods to be moved or used in the context of military activities carried out under cover of the EU form 302 and of the NATO form 302, if NATO forces eligible to use NATO form 302 are stationed in their territory. See Annex 2.

- **Goods to be moved or used in the context of military activities:**

*Article 1 (49) UCC-DA*

means any goods to be moved or used:

- (a) in activities arranged by or under the control of the relevant military authorities of one or more Member State(s) or of a third country with which one or more Member State(s) has (have) concluded an agreement to carry out military activities within the customs territory of the Union; or
- (b) in the context of any military activities undertaken:
  - under the Common Security and Defence Policy of the European Union (CSDP); or
  - under the North Atlantic Treaty, signed in Washington D.C. on 4 April 1949.

Military goods moved in the context of commercial purposes are excluded.

The entry into the customs territory of the EU of weapons and other military equipment that have been confiscated during a mission is out of scope of the form 302. Such goods are subject to the standard customs rules and procedures or, where applicable, to the specific procedure for the suspension of import duties on certain weapons and military equipment provided for in [Council Regulation 150/2003](#).

The simplification provided by the use of the form 302 (referred to in the revised Article 140(1)(f) UCC-DA) may also apply in respect of the formalities concerning the export customs declaration referred to in Article 269(2)(c) and (3) UCC. Consequently, a form 302 may also be used for the supply of goods by a military department to military aircrafts or military vessels.

In the case such supplies concern Union goods, this would imply that the fiscal authorities accept the form 302, duly completed by the receiving military forces, as proof of such supply and thus as justification for the related VAT or excise duty exemption.

Military authorities might therefore wish to consult the fiscal authorities of their Member State, in order to check whether a form 302 would be accepted as proof of such supplies.

- **NATO form 302**

*Article 1 (50) UCC-DA*

As indicated in the introduction to this guidance document, for customs purposes the NATO form 302 and the EU form 302 have an equivalent value and it is the type of the military activity that defines the version of the form 302 to be used.



The legal base of the **NATO form 302** is the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, signed in London on 19 June 1951. It can be used by or on behalf of NATO military forces for cross-border movements of goods to be moved or used in the context of NATO military activities undertaken under the North Atlantic Treaty, signed in Washington D.C. on 4 April 1949. Note that not all EU Member States are member of the NATO. They may however be entitled to use the NATO form 302 on the basis of an Individual Partnership and Cooperation Programme or similar instrument (e.g. PfP - Partnership for Peace) concluded with NATO when their goods are going to be moved or used in the context of military activities undertaken under the North Atlantic Treaty. The use of the NATO form 302 is voluntary.

- **EU form 302**

*Article 1(51) UCC-DA*

As indicated in the introduction to this guidance document, for customs purposes the EU form 302 and the NATO form 302 have an equivalent value and it is the type of the military activity that defines the version of the form 302 to be used.

The legal base of the **EU form 302** is the EU Regulation No 952/2013. It can be used by or on behalf of military forces of the EU Member States for cross-border movements of goods to be moved or used

- in the activities arranged by or under the control of the relevant military authorities of one or more Member State(s) or of a third country with which one or more Member State(s) has (have) concluded an agreement to carry out military activities within the customs territory of the Union; or
- in the context of any military activities undertaken under the Common Security and Defence Policy of the European Union (CSDP)

The use of the EU form 302 is voluntary.

The EU form 302 is set out in Annex 52-01 UCC-DA and issued by or on behalf of the national competent military authorities of a Member State for goods to be moved or used in the context of military activities.

- **Persons concerned with the process:**

From the competent national military authority responsible for organizing the movement  
: This could be either military or personnel from the civilian component (i.e. Ministry of Defence personnel/Civil Servants).

Customs officers/officials designated by the national customs authority concerned by the military activity.

Contractors may use, but are not allowed/authorized to fill in or amend, the completed EU form 302 as provided by the military authority.

- **The declarant and his responsibilities:**

According to the simplification provided for in the amended Articles 141 DA, goods to be moved or used in the context of military activities under cover of a form 302 shall be deemed to be declared for respectively release for free circulation, temporary admission, transit, export or re-export by their presentation to customs, provided that the data set out in the form 302 are accepted by and available to the customs authorities.

When goods moved or used in the context of military activities under cover of a form 302 are presented to customs, the person who has certified that the shipment described therein is transported under the authority of the military and contains only goods for their use without any commercial intent, is considered to be the declarant in accordance with Article 5(15) UCC.

If a customs debt incurs, the provisions of Title III, Chapter 1 UCC apply, in particular Articles 77(3), 79(3) and (4), 80, 81, 82 and 84 UCC concerning the identification of the debtor.

- **The case of temporary admission - the applicant and the holder of the procedure:**

When goods moved or used in the context of military activities under cover of a form 302 are declared for temporary admission, there is a need of a customs authorization (Article 211 UCC). According to Article 141(6) and (7) UCC-DA those goods are deemed to be declared for temporary admission by means of their presentation to customs pursuant to Articles 139 or 267(2) of the Code, respectively, provided that the data set out in the form 302 are accepted by and available to the customs authorities.

Such a customs declaration is in itself considered to be an application for the above-mentioned authorisation for temporary admission (Article 163(1) and (4) UCC-DA). The

authorisation is granted by releasing the goods for the given procedure (Article 262 UCC-IA).

Since the declaration for temporary admission imposes obligations on the person who has been granted the authorisation, it shall be lodged by this person or his representative (see the point above about the declarant and his responsibilities). This also implies that the holder of the temporary admission procedure (as defined in Article 5(35) UCC) is always the holder of the authorization

- **The issuing organization**

The issuing organization of the EU form 302 might differ per country and can be:

- the National Support Element,
- the National Movement Coordination Center,
- the Military Customs Office or
- other another military organization.

See also Annex 2.

Note: the customs authority competent for the location from where the goods are dispatched is indicated as the customs authority to whom Copy 5 must be returned.

In case of multinational activities each national contingent must prepare its own EU form 302, subject to the confirmation of the respective national authorities.

When both Union and non-Union goods need to be moved, they will be covered by separate EU forms 302.

- **Copies of the form 302:**

Distribution of copies needs to be ascertained and uniformly applied.

The EU form 302 accompanies the actual shipment. Different parties are involved and will take of a certain copy of the EU form 302, in a specific order. The process flow is described above in Part I. Section 0 illustrates the use and the intended recipients for each copy.

- **Guarantee to be provided by military forces:**

*Articles 89(7) UCC*

Military forces are waived from the obligation to provide a guarantee for a potential or existing customs debt as provided for in Article 89(7) UCC.



- **Sealing of military consignments:**

*Articles 302 IA*

Customs authorities keep all times the right to seal military goods if they decide so. In general, customs will apply Article 302 UCC-IA for goods to be moved or used in the context of military activities and may decide not to seal the goods and instead rely on the description of the goods in the form 302 or in the supplementary documents provided that the description is sufficiently precise to permit easy identification of the goods and states their quantity and nature and any special features such as serial numbers of the goods.

- **Entry and exit formalities:**

*Articles 104(1)(h) and 245(1)(i) UCC-DA*

As regards the risk analysis by customs for the purpose of for safety and security, goods moved or used in the context of military activities under cover of a NATO form 302 or an EU form 302 are waived from the obligation to lodge an entry summary declaration and pre-departure declaration pursuant the Articles 104(1)(h) and 245(1)(i) UCC-DA.

- **Goods carried by rail:**

*Article 304(6) UCC-IA*

When goods are carried by rail using the EU form 302 as a transit declaration and the customs office of transit can verify the border passage of the goods by other means, the goods and the EU form 302 do not need to be presented at the customs office of transit. Such verification shall take place only in case of need. The verification may take place retrospectively.

- **Single territory for transit purposes:**

*Article 228 UCC*

Where goods are moved from one point in the customs territory of the Union to another under cover of a form 302, the customs territory of the Union shall, for the purposes of such transport, be considered to form a single territory.

- **Union goods:**

*Articles 5(23), 134(1) and 154 UCC*

Means goods which fall into any of the following categories:

- (a) goods wholly obtained in the customs territory of the Union and not incorporating goods imported from countries or territories outside the customs territory of the Union;
- (b) goods brought into the customs territory of the Union from countries or territories outside that territory and released for free circulation;
- (c) goods obtained or produced in the customs territory of the Union, either solely from goods referred to in point (b) or from goods referred to in points (a) and (b).

Union goods brought into the customs territory of the Union shall, from the time of their entry, be subject to customs supervision and may be subject to customs controls. They shall remain under such supervision for as long as is necessary to determine their customs status and shall not be removed therefrom without the permission of the customs authorities.

Union goods will lose their Union status and become non-Union goods in the following cases:

- (a) where they are taken out of the customs territory of the Union, insofar as the rules on internal transit do not apply;
- (b) where they have been placed under the external transit procedure, a storage procedure or the inward processing procedure, insofar as the customs legislation so allows;
- (c) where they have been placed under the end-use procedure and are either subsequently abandoned to the State, or are destroyed and waste remains;
- (d) where the declaration for release for free circulation is invalidated after release of the goods.

- **Non-Union goods:**

*Article 5(24) and 134(1) UCC*

Means goods other than those referred to above under 'Union goods' or which have lost their customs status as Union goods.

Non-Union brought into the customs territory of the Union shall, from the time of their entry, be subject to customs supervision and may be subject to customs controls. The goods shall remain under customs supervision until their customs status is changed, or they are taken out of the customs territory of the Union or destroyed.

## - **Trade with Special Fiscal Territories:**

*Article 1(35) UCC-DA*

Special Fiscal Territories means a part of the customs territory of the Union where the provisions of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax or Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC do not apply.

*Article 1(3) UCC*

Certain provisions of the customs legislation, including the simplifications for which it provides, applies to the trade in Union goods from, between and to Special Fiscal Territories and the parts of the EU which are not Special Fiscal Territories.

Examples are included under point 2.8.

### **2.2. Export or temporary export out of the EU**

Export refers to the customs procedure whereby Union goods are taken out of the customs territory of the EU.

Temporary export follows the same procedure as export, but refers to the specific situation whereby Union goods are temporarily taken out of the customs territory of the EU, with a view to re-import them into the EU after a certain period of time.

For this procedure, a distinction is made between the customs office of export and the customs office of exit. The customs office of export is the customs office competent for the place in the EU where the (temporary) export starts. The customs office of exit is the customs office in the EU competent for the place where the goods leave the customs territory of the EU. The customs office of export and the customs office of exit may be located in two different EU Member States.

The customs formalities for entry into the country of destination depend on the requirements of that country and are consequently out of scope of this guidance.

### **NATO Form 302**

*Articles 140(1)(f) and 141(6) UCC-DA*

*Articles 218, 220a and 221(5) UCC-IA*

The use of the NATO Form 302 as a declaration for (temporary) export is laid down in the subparagraph (f) of Article 140(1) and in Article 141(6) UCC-DA. Where not

declared using other means (e.g. through a standard customs declaration), goods to be moved or used in the context of military activities under cover of a NATO form 302 shall be deemed to be declared for export by their presentation to customs, provided that the data set out in the NATO form 302 are accepted by and available to the customs authorities. Further procedural rules are laid down in the Articles 218, 220a and 221(5) UCC-IA.

## **EU Form 302**

*Articles 140(1)(f) and 141(7) UCC-DA*

*Articles 218, 220b and 221(6) UCC-IA*

The use of the EU Form 302 as a declaration for (temporary) export is laid down in the subparagraph (f) of Article 140(1) and in Article 141(7) UCC-DA. Where not declared using other means (e.g. through a standard customs declaration), goods to be moved or used in the context of military activities under cover of an EU form 302 shall be deemed to be declared for export by their presentation to customs, provided that the data set out in the EU form 302 are accepted by and available to the customs authorities. Further procedural rules are laid down in the Articles 218, 220b and 221(6) UCC-IA.

The scheme in point 1.6 above illustrates the use of the different copies of the form 302, taking into account that:

- the customs office at departure is deemed to be the customs office of export, and
- the customs office at destination is deemed to be the customs office of exit.

### **2.3. Re-import into the EU after temporary export**

Re-import refers to the customs procedure whereby non-Union goods which, having originally been exported as Union goods from the customs territory of the Union, are returned to that territory within a period of three years and declared for release for free circulation. In such cases, relief of import duty can be granted in accordance with Article 203 UCC. Paragraph 2 of Article 203 UCC specifies that the three-year period may be exceeded in order to take account of special circumstances.

Information establishing that the conditions for relief from import duty have been fulfilled can be provided by including on the form 302 used to re-import the goods a



reference to the form 302 by which the goods were temporarily exported from the EU (see point 2 above).

For the purpose of this procedure, the goods may circulate under external transit between their point of entry into the customs territory of the EU and their final destination. In such cases, the procedure for external transit as set out in point 6 below will apply.

The customs formalities for export and exit out of a country outside of the customs territory of the EU depend on the requirements of that country and are consequently out of scope of this guidance.

### **NATO Form 302**

*Articles 138(1)(i) and 141(6) UCC-DA*

*Articles 218, 220a and 221(5) UCC-IA*

The use of the NATO Form 302 as a declaration for release for free circulation is laid down in the subparagraph (i) of Article 138(1) and in Article 141(6) UCC-DA. Where not declared using other means (e.g. through a standard customs declaration), goods covered by a NATO form 302 which benefit from import duty relief as returned goods in accordance with Article 203 of the Code shall be deemed to be declared for release for free circulation by their presentation to customs, provided that the data set out in the NATO form 302 are accepted by and available to the customs authorities. Further procedural rules are laid down in the Articles 218, 220a and 221(5) UCC-IA.

### **EU Form 302**

*Articles 138(1)(i) and 141(7) UCC-DA*

*Articles 218, 220b and 221(6) UCC-IA*

The use of the EU Form 302 as a declaration for release for free circulation is laid down in the subparagraph (i) of Article 138(1) and in Article 141(7) UCC-DA. Where not declared using other means (e.g. through a standard customs declaration), goods covered by an EU form 302 which benefit from import duty relief as returned goods in accordance with Article 203 of the Code shall be deemed to be declared for release for free circulation by their presentation to customs, provided that the data set out in the EU form 302 are accepted by and available to the customs authorities. Further procedural rules are laid down in the Articles 218, 220a and 221(5) UCC-IA.

The scheme in point 1.6 above illustrates the use of the different copies of the form 302, taking into account that the customs office at departure is deemed to be the customs office of entry.

#### **2.4. Temporary admission in the EU**

Temporary admission is a customs procedure whereby non-Union goods are brought to the customs territory of the Union with the intention to re-export them after a certain time-limit. While the goods are within the customs territory of the Union, they are not intended to undergo any change, except normal depreciation due to their use. However, repair and maintenance may also be accepted for the temporary admission procedure. For example, a tank which is brought from a third country to the customs territory of the Union for training purposes and is declared for temporary admission covered by a form 302, can undergo repairs or maintenance, including overhaul and adjustments, while being under temporary admission in order to ensure its compliance with the technical requirements for its use under the temporary admission procedure.

According to Article 235a UCC-DA, total relief from import duty is granted to goods declared for temporary admission covered by a NATO form 302 or a EU form 302.

Article 323a UCC-IA establishes a legal fiction whereby the consumption or destruction of such goods will be considered as their re-export. The temporary admission can also be discharged by declaring the goods for another customs procedure, such as declaring them for release for free circulation.

Where the EU form 302 is not recognised as customs declaration (transit and temporary admission) in a third country or territory, the customs procedure is deemed to be suspended in that territory.

The customs office of entry will play the role of customs office of transit if this customs office is not the customs office of destination.

#### **2.5. Re-export from the EU after temporary admission**

The re-export of goods is one of the ways whereby the temporary admission procedure may be discharged. Re-export consists in taking non-Union goods out of the customs territory of the Union. In this case, these goods have been previously declared for temporary admission.

Both the NATO and the EU form 302 are considered as a declaration for re-export according to paragraphs 6 and 7 of Article 141 UCC-DA, which refer to Article 139 UCC-DA.

Where the EU form 302 is not recognised as customs declaration (transit and temporary admission) in a third country or territory, the customs procedure is deemed to be suspended in that territory.

The customs offices of exit will play the role of customs office of destination.

## **2.6. Transit through the EU**

### **External and internal transit procedure**

The transit procedure applies to both Union and non-Union goods.

*Article 226(3)(a) UCC*

Under the **external transit** procedure, **non-Union goods** may be moved from one point to another within the customs territory of the Union without being subject to any of the following:

- (a) import duty;
- (b) other charges as provided for under other relevant provisions in force;
- (c) commercial policy measures, insofar as they do not prohibit the entry or exit of goods into or from the customs territory of the Union.

*Article 227(2)(a) UCC*

Under the **internal transit** procedure, **Union goods** may be moved from one point to another within the customs territory of the Union, and pass through a country or territory outside that customs territory, without any change in their customs status.

### **Single territory for transit purposes**

*Articles 4 and 228 UCC*

For transit purpose, European Union is considered as one customs territory and therefore only one transit document is needed.

## **Suspension of the customs declaration**

*Articles 234 UCC and NATO SOFA*

Where the form 302 is not recognised as customs declaration in a third country or territory, the transit procedure is deemed to be suspended in that territory.

The customs offices of exit and entry will each play the role of customs office of transit.

## **Use of additional copies for transit purposes**

For transit purposes, additional copies of the Copy No 4 need to be issued. The copies will be named Copy No 4a, 4b, etc depending on the number of customs offices of transit involved. The Copies No 4a, 4b, 4c, etc, can be made by the issuing organization at the starting point. The additional copies are staying at each customs office of transit.

## **NATO Form 302**

*Articles 226(3)(e) and 227(2)(e) UCC*

The use of the NATO Form 302 as transit declarations is laid down in the subparagraph (e) of the Articles 226(3) and 227(2) UCC and is thus governed by the Agreement between the Parties to the North Atlantic Treaty regarding the Status of their Forces, signed in London on 19 June 1951. Further implementing customs formalities are laid down in the Articles 286 and 287 UCC-IA.

## **NATO Form 302 and Union goods**

*Article 155 UCC*

Union goods keep their customs status as Union goods only if that status is established under certain conditions and by means laid down in the customs legislation. See below section 7. Proof of customs status.

## **EU Form 302**

*Articles 226(3)(e) and 227(2)(e) UCC*

*Articles 139(5) and 141 UCC-DA*

The use of the EU Form 302 as transit declarations is laid down in the subparagraph (a) of the Articles 226(3) and 227(2) UCC. Goods deemed to be declared for transit by their presentation to Customs provided that the data of the EU form 302 are accepted by and

available to the customs authorities. Further implementing customs formalities are laid down in the Articles 286a and 287aUCC-IA.

### **EU Form 302 and Union goods**

The internal transit procedure can only be used if such a possibility is provided for in an international agreement.

#### **2.7. Proof of customs status.**

##### *Article 155 UCC and Article 119(3) UCC-DA*

In specific cases, Union goods may move, without being subject to a customs procedure, from one point to another within the customs territory of the Union and temporarily out of that territory without alteration of their customs status provided that their customs status of Union goods is proven:

- Union goods are brought from one point to another within the customs territory of the Union through a territory outside the customs territory of the Union without being transhipped, and are carried under cover of a single transport document issued in a Member State;
- Union goods are brought from one point to another within the customs territory of the Union through a territory outside the customs territory of the Union and are transhipped outside the customs territory of the Union on a means of transport other than that onto which they were initially loaded with a new transport document being issued, covering carriage from the territory outside the customs territory of the Union, provided that the new document is accompanied by a copy of the original single transport document.

##### *Article 207 UCC-IA*

Union goods shall be identified by the code 'T2L' or 'T2LF'. The holder of the procedure may include one of those codes, as appropriate, accompanied by his signature in the relevant documents in the space reserved for the description of goods before presenting it to the customs office of departure for authentication. The appropriate code 'T2L' or 'T2LF' shall be authenticated with the stamp of the customs office of departure accompanied by the signature of the competent official.

When the form 302 covers both Union goods and non-Union goods, they shall be listed separately and the code 'T2L' or 'T2LF', as appropriate, shall be entered in such a way that it clearly relates only to Union goods.

Where the packaging of Union goods does not have the customs status of Union goods, it shall be inserted in the “remarks” field of the form 302 with indication: ‘N packaging — [code 98200]’

## **2.8. Movements including Special Fiscal Territories.**

*Article 1(3) UCC*

In accordance with Article 1(3) UCC, certain provisions of the customs legislation, including the simplifications for which it provides, shall apply to the trade in Union goods between parts of the customs territory of the Union to which the provisions of Directive 2006/112/EC or of Directive 2008/118/EC apply, hereafter Special Fiscal Territories (SFT), and parts of that territory where those provisions do not apply, or to trade between parts of that territory where those provisions do not apply, hereafter EU.

*Article 1(3) UCC and Article 188 UCC-DA*

Where Union goods are moved from a SFT to another part of the customs territory of the Union, which is not a SFT, and that movement ends at a place situated outside the Member State where they entered that part of the customs territory of the Union, those Union goods shall be moved under the internal Union transit procedure referred to in Article 227 of the Code.

In situations other than those covered by above paragraph, the internal Union transit procedure may be used for Union goods moved between a special fiscal territory and another part of the customs territory of the Union.

With regard to the possible use of a form 302 for military activities involving an EU Member State and certain territories where the EU rules regulating customs, VAT and excise apply or do not apply, the following situations must be distinguished:

- territories falling outside the customs territory of the Union (e.g. French Polynesia, the island of Heligoland, Ceuta and Mellila):
  - the UCC does not apply in these territories;
  - goods coming from these territories are non-Union goods and may be temporarily imported into the EU in accordance with the new Article 141(6) UCC-DA;

- Union goods sent from an EU Member State to one of these territories will be (temporary) exported from the EU in accordance with the new Article 141(6) UCC-DA;
  - consequently, a form 302 may be used in these cases.
- territories being part of the customs territory of the Union (e.g. Guadeloupe, the Canary Islands):
  - the UCC applies in full in these territories;
  - movements of goods between these territories and the EU mainland (and vice versa) are movements of Union goods;
  - in addition, these territories are also part of the Special Fiscal Territories (SFT). Therefore, these movements must also be accompanied by a declaration of dispatch of goods in the context of trade with SFT or a declaration for the introduction of goods in the context of trade with SFT combined with a T2LF proof of Union status pursuant the Articles 119(1)(a), 114 and 134 UCC-DA. The form 302 can be used for these purposes.
  - in the case that the movements continue further into the EU, the form 302 will serve as a T2F transit declaration pursuant Article 188 UCC-DA. Making use of a transit procedure does not waive the obligation described in the above paragraph.

## **ANNEX 1: SERIAL NO AND THE CUSTOMS RELATED ACTIVITY**

**Serial No:** The serial number is a unique number of 18 digits composed as follows:

- 2 digits: ISO 3166-1 alpha-2 country code of sending Member State (e.g. DE for Germany);
- + 8 digits: Date of issuance formatted as yyymmdd. 12 March 2020 is thus 20200312;
- + 1 digit: Customs status of goods. U for Union or N for no-Union;
- + 1 digit: context of military activity. N for NATO, E for CSDP or O for other national related activity;
- + 6 digits can be used by the Member States as unique numbering.

Combined with the “final destination” and the first part of the serial number, 16 valid options exist to identify the customs related activity.

The first two digits reflect the sending Member State. This can be EU or Non-EU. The digit after the date, “U” or “N”, reflects the type of goods: Union or Non-Union. The next digit, represents the type of activity EU (E), NATO (N) or Other (O).



	Final destination	Serial No					Customs related activity <sup>6</sup>	EU or NATO form 302
		Country code	Date	Customs status	Context Military Activity	Unique ID		
1.	Within EU	EU MS	yyyymmdd	U	N	xxxxxx	In general, no customs procedure or formalities are required unless it concerns: a) a move between a SFT and the EU. In this case the form will be used, in line with Article 134 UCC-DA as: - CO/IM and - CO/EX and - T2LF (proof of Union status)  b) a move in line with Article 119(3) UCC-DA. The form is marked T2L (proof of Union status)	NATO
2.	Within EU	EU MS	yyyymmdd	N	N	xxxxxx	External transit Re-import	NATO
3.	Outside EU	EU MS	yyyymmdd	U	N	xxxxxx	(Temporary) Export	NATO
4.	Outside EU	EU MS	yyyymmdd	N	N	xxxxxx	Re-export Re-export discharging the temporary admission	NATO
5.	Within EU	3 <sup>rd</sup> country	yyyymmdd	U	N	xxxxxx	Internal transit Temporary admission <sup>7</sup>	NATO

<sup>6</sup> The indication 'Not allowed' in this column means that there is no legal basis for these combinations.

	Final destination	Serial No					Customs related activity <sup>6</sup>	EU or NATO form 302
		Country code	Date	Customs status	Context Military Activity	Unique ID		
6.	Within EU	3 <sup>rd</sup> country	yyyymmdd	N	N	xxxxxxx	External transit Temporary admission	NATO
7.	Outside EU	3 <sup>rd</sup> country	yyyymmdd	U	N	xxxxxxx	(Temporary) Export	NATO
8.	Outside EU	3 <sup>rd</sup> country	yyyymmdd	N	N	xxxxxxx	Re-export	NATO
9.	Within EU	EU MS	yyyymmdd	U	E	xxxxxxx	In general, no customs procedure or formalities are required unless it concerns: a) a move between a SFT and the EU. In this case the form will be used, in line with Article 134 UCC-DA as: - CO/IM and - CO/EX and T2LF (proof of Union status)  b) a move in line with Article 119(3) UCC-DA. The form is marked T2L (proof of Union status)	EU
10.	Within EU	EU MS	yyyymmdd	N	E	xxxxxxx	External Transit Re-import	EU
11.	Outside EU	EU MS	yyyymmdd	U	E	xxxxxxx	(Temporary) Export	EU
12.	Outside EU	EU MS	yyyymmdd	N	E	xxxxxxx	Re-export Re-export discharging the temporary admission	EU
13.	Within EU	3 <sup>rd</sup> country	yyyymmdd	U	E	xxxxxxx	Not allowed	EU

	Final destination	Serial No					Customs related activity <sup>6</sup>	EU or NATO form 302
		Country code	Date	Customs status	Context Military Activity	Unique ID		
14.	Within EU	3 <sup>rd</sup> country	yyyymmdd	N	E	xxxxxxx	Not allowed	EU
15.	Outside EU	3 <sup>rd</sup> country	yyyymmdd	U	E	xxxxxxx	Not allowed	EU
16.	Outside EU	3 <sup>rd</sup> country	yyyymmdd	N	E	xxxxxxx	Not allowed	EU
17.	Within EU	EU MS	yyyymmdd	U	O	xxxxxxx	<p>In general, no customs procedure or formalities are required unless it concerns:</p> <p>a) a move between a SFT and the EU. In this case the form will be used, in line with Article 134 UCC-DA as:</p> <ul style="list-style-type: none"> <li>- CO/IM and</li> <li>- CO/EX and</li> </ul> <p>T2LF (proof of Union status)</p> <p>b) a move in line with Article 119(3) UCC-DA. The form is marked T2L (proof of Union status)</p>	EU
18.	Within EU	EU MS	yyyymmdd	N	O	xxxxxxx	External Transit Re-import	EU
19.	Outside EU	EU MS	yyyymmdd	U	O	xxxxxxx	(Temporary) Export	EU
20.	Outside EU	EU MS	yyyymmdd	N	O	xxxxxxx	Re-export Re-export discharging the temporary admission	EU
21.	Within EU	3 <sup>rd</sup> country	yyyymmdd	U	O	xxxxxxx	Not allowed	EU
22.	Within EU	3 <sup>rd</sup> country	yyyymmdd	N	O	xxxxxxx	Not allowed	EU

		Serial No						
	Final destination	Country code	Date	Customs status	Context Military Activity	Unique ID	Customs related activity <sup>6</sup>	EU or NATO form 302
23.	Outside EU	3 <sup>rd</sup> country	yyyymmdd	U	O	xxxxxx	Not allowed	EU
24.	Outside EU	3 <sup>rd</sup> country	yyyymmdd	N	O	xxxxxx	Not allowed	EU

## ANNEX 2: DESIGNATED AUTHORITIES AND CUSTOMS OFFICES

In order to facilitate the use of the form 302, each Member State should inform the Commission which military authorities are allowed to sign such form. The designation of these authorities is the responsibility of each Member State. The table below includes specific information in this respect for each individual Member State.

In parallel, Member States should also inform the Commission of the customs office or offices that they have designated, in accordance with the new provisions of Article 221(5) and (6) UCC-IA, for customs formalities and controls concerning goods to be moved or used in the context of military activities carried out under cover of respectively a NATO- or an EU form 302. The table below also includes the competent customs office(s) for each Member State.

<b>Austria</b>	
<b>Military Authority</b>	<b>Designated customs office(s)</b>
<b>Belgium</b>	
<b>Military Authority</b>	<b>Designated customs office(s)</b>
<b>Bulgaria</b>	
<b>Military Authority</b>	<b>Designated customs office(s)</b>
<b>Croatia</b>	
<b>Military Authority</b>	<b>Designated customs office(s)</b>
<b>Cyprus</b>	
<b>Military Authority</b>	<b>Designated customs office(s)</b>

<b>Czechia</b>	
<b>Military Authority</b>	<b>Designated customs office(s)</b>
<b>Denmark</b>	
<b>Military Authority</b>	<b>Designated customs office(s)</b>
<b>Estonia</b>	
<b>Military Authority</b>	<b>Designated customs office(s)</b>
Republic of Estonia Defence Forces Juhkentali 58, 15007, Tallinn, Estonia Phone +372 717 11 55 <a href="mailto:mil@mil.ee">mil@mil.ee</a>	EE1310EE Airport Customs Office Kesk-Sõjamäe 10A, Tallinn 11415 Tel +372 676 1809 <a href="mailto:EE131@emta.ee">EE131@emta.ee</a>  EE1111EE Airport Customs Office Tartu mnt 101, Tallinn 10112 (Customs control) Tel +372 676 1801 <a href="mailto:lennujaam@emta.ee">lennujaam@emta.ee</a>  EE1160EE Paldiski Border Crossing Point Lõunasadama tee 11, Paldiski 76806 tel +372 676 4858 <a href="mailto:EE116@emta.ee">EE116@emta.ee</a>  EE1210EE Muuga Customs Office Veose 4, Maardu tel 676 4811, 676 4816 <a href="mailto:muuga.pp@emta.ee">muuga.pp@emta.ee</a>  EE4700EE Luhamaa Road Border Cros Luhamaa, Lütä küla, Setomaa vald, Võru maakond tel 676 4462 <a href="mailto:louna.vahetusevanem@emta.ee">louna.vahetusevanem@emta.ee</a>  EE4800EE Koidula Road Border

	<p>Crossing Point Koidula küla, Setomaa vald, Võru maakond 64004 tel +372 676 4481 <a href="mailto:louna.vahetusevanem@emta.ee">louna.vahetusevanem@emta.ee</a></p> <p>EE4810EE Koidula Railway Border Crossing Point Koidula küla, Setomaa vald, Võru maakond 64004 tel +372 676 4486 <a href="mailto:louna.vahetusevanem@emta.ee">louna.vahetusevanem@emta.ee</a></p> <p>EE5600EE Narva Road Border Crossing Point Peterburi mnt 1, Narva 20308 tel +372 676 3850, +372 676 3800 <a href="mailto:EE5600@emta.ee">EE5600@emta.ee</a></p> <p>EE5500EE Narva Railway Border Crossing Point Vaksali 14, Narva 20308 tel +372 676 3691, +372 676 3693 <a href="mailto:EE5600@emta.ee">EE5600@emta.ee</a></p> <p>EE5130EE Sillamäe Customs Office Tööstuse 14, Sillamäe 40231 tel +372 676 2561, +372 676 2562 <a href="mailto:sadam2.ida@emta.ee">sadam2.ida@emta.ee</a></p>
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<b>Finland</b>	
<b>Military Authority</b>	<b>Designated customs office(s)</b>
<b>France</b>	
<b>Military Authority</b>	<b>Designated customs office(s)</b>
<b>Germany</b>	
<b>Military Authority</b>	<b>Designated customs office(s)</b>

<b>Greece</b>	
<b>Military Authority</b>	<b>Designated customs office(s)</b>
<b>Hungary</b>	
<b>Military Authority</b>	<b>Designated customs office(s)</b>
<b>Ireland</b>	
<b>Military Authority</b>	<b>Designated customs office(s)</b>
<b>Italy</b>	
<b>Military Authority</b>	<b>Designated customs office(s)</b>
<b>Latvia</b>	
<b>Military Authority</b>	<b>Designated customs office(s)</b>
<p>Military Signing Authority – Respective LVA National Armed Forces (NAF) Unit Commander;</p> <p>Military Custom Coordinating Authority – LVA NAF Logistics Command (LC) Movement Coordination Center (MCC), Vagonu street 38, Riga, Latvia LV-1009, e-mail: <a href="mailto:CUSTOMS.LVANMCC@mil.lv">CUSTOMS.LVANMCC@mil.lv</a></p>	<p>National Customs Board State Revenue Service Republic of Latvia Talejas iela 1, Rīga, LV-1978, Latvia, phone +371 67120982 <a href="mailto:MP.lietvediba@vid.gov.lv">MP.lietvediba@vid.gov.lv</a></p> <p>0207 Šķirotavas MKP <a href="mailto:mkp.0207@vid.gov.lv">mkp.0207@vid.gov.lv</a></p> <p>0210 Rīgas brīvostas MKP <a href="mailto:mkp.0210@vid.gov.lv">mkp.0210@vid.gov.lv</a></p>



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<b>Lithuania</b>	
<b>Military Authority</b>	<b>Designated customs office(s)</b>
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Luxembourg	
Military Authority	Designated customs office(s)
Malta	
Military Authority	Designated customs office(s)
Netherlands	
Military Authority	Designated customs office(s)
Poland	
Military Authority	Designated customs office(s)

<b>Portugal</b>	
<b>Military Authority</b>	<b>Designated customs office(s)</b>
<b>Romania</b>	
<b>Military Authority</b>	<b>Designated customs office(s)</b>
<b>Slovakia</b>	
<b>Military Authority</b>	<b>Designated customs office(s)</b>
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<b>Slovenia</b>	

Military Authority	Designated customs office(s)
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<b>Spain</b>	
Military Authority	Designated customs office(s)
<b>Sweden</b>	
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	Karlshamn-Stilleryd	SEMAP306
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	Malmö	SE000050
	Norrköping	SE004134
	Stockholm	SE303400
	Storlien	SE020342
	Strömstad	SE603342
	Svinesund	SE603340
	Tärnaby	SE010332
	Björnfjell	SE010333
	Junkerdal	SE010334
	Svinesund	SE060340
	Vauldalen	SE020344
	Åsnes	SE603363
	Örje	SE060341
	Östby	SE603362