# Commission Implementing Regulation (EU) 2019/1026 of 21 June 2019 on technical arrangements for developing, maintaining and employing electronic systems for the exchange of information and for the storage of such information under the Union Customs Code

## COMMISSION IMPLEMENTING REGULATION (EU) 2019/1026

## of 21 June 2019

## on technical arrangements for developing, maintaining and employing electronic systems for the exchange of information and for the storage of such information under the Union Customs Code

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 952/2013 of the European Parliament and the Council of 9 October 2013 laying down the Union Customs Code[(1)], and in particular Articles 8(1)(b) and 17 thereof,

Whereas:

(1) Article 6(1) of Regulation (EU) No 952/2013 ('the Code') requires that all exchanges of information, such as declarations, applications or decisions, between customs authorities and between economic operators and customs authorities, and the storage of that information, as required under the customs legislation, are made by using electronic data-processing techniques.

(2) Commission Implementing Decision (EU) 2016/578[(2)] establishes the Work Programme for the implementation of the electronic systems required for the application of the Code, which are to be developed through projects listed in section II of the Annex to that Decision.

(3) Important technical arrangements for the functioning of the electronic systems should be specified, such as arrangements for development, testing and deployment as well as for maintenance and for changes to be introduced in the electronic systems. Further arrangements should be specified concerning data protection, updating of data, limitation of data processing and systems ownership and security.

(4) In order to safeguard the rights and interests of the Union, Member States and economic operators, it is important to lay down the procedural rules and provide for alternative solutions to be implemented in the event of a temporary failure of the electronic systems.

(5) The Customs Decisions system, developed through the UCC Customs Decisions project referred to in Implementing Decision (EU) 2016/578, pursues the objective of harmonising the processes for the application for a customs decision, for the decision taking and the decision management in the whole of the Union using only electronic data-processing techniques. It is therefore necessary to lay down the rules governing that electronic system. The scope of the system should be determined by reference to

the customs decisions which are to be applied for, taken and managed using that system. Detailed rules should be set out for the system's common components (EU trader portal, central customs decisions management system and customer reference services) and national components (national trader portal and national customs decisions management system), by specifying their functions and their interconnections.

(6) Furthermore, rules have to be put in place concerning the data relating to authorisations that are already stored in existing electronic systems, such as the Regular Shipping Service system (RSS), and national systems and that have to be migrated to the Customs Decisions System.

(7) The Uniform User Management and Digital Signature system, developed through the Direct Trader Access to the European Information Systems (Uniform User Management & Digital Signature) project referred to in Implementing Decision (EU) 2016/578, is to manage the authentication and access verification process for economic operators and other users. Detailed rules need to be set out regarding the scope and characteristics of the system by defining the different components (common and national components) of the system, their functions and interconnections. However, the 'Digital Signature' functionality is not yet available as part of the Uniform User Management and Digital Signature system. No detailed rules could therefore be laid down regarding that functionality in this Regulation.

(8) The European Binding Tariff Information (EBTI) system, as upgraded through the UCC Binding Tariff Information (BTI) project referred to in Implementing Decision (EU) 2016/578, is aimed at aligning the processes for applying for, taking and managing BTI decisions with the requirements of the Code using only electronic data-processing techniques. It is therefore necessary to lay down rules governing that system. Detailed rules should be laid down for the system's common components (EU trader portal, central EBTI system and BTI usage monitoring) and national components (national trader portal and national BTI system), by specifying their functions and interconnections. Moreover, the project aims to facilitate the monitoring of compulsory BTI usage and the monitoring and management of BTI extended usage.

(9) The Economic Operator Registration and Identification (EORI) system, as upgraded through the UCC Economic Operator Registration and Identification system (EORI 2) project referred to in Implementing Decision (EU) 2016/578, is aimed at upgrading the existing trans-European EORI system, which enables the registration and identification of economic operators of the Union and of third country economic operators and other persons for the purposes of applying the customs legislation of the Union. It is therefore necessary to lay down rules governing the system by specifying the components (central EORI system and national EORI systems) and the use of the EORI system.

(10) The Authorised Economic Operator (AEO) system, as upgraded through the UCC Authorised Economic Operator (AEO) project referred to in Implementing Decision (EU) 2016/578, is aimed at improving the business processes relating to AEO applications and authorisations and their management. The system is also aimed at implementing the electronic form to be used for AEO applications and decisions, and providing economic operators with an EU Harmonised Trader Interface (e-AEO Direct

***Changes to legislation:** There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2019/1026. (See end of Document for details)*

Trader Access) through which to submit AEO applications and receive AEO decisions electronically. Detailed rules should be laid down for the system's common components.

(11) Commission Implementing Regulation (EU) 2017/2089[(3)] sets out technical arrangements for developing, maintaining and employing electronic systems for the exchange of information and for the storage of such information under the Code. That Implementing Regulation currently covers the Customs Decisions and the Uniform User Management and Digital Signature systems, which became operational in October 2017. Three other systems (EBTI, EORI and AEO) will soon become operational and, therefore, technical arrangements should also be specified for them. Given the number of changes to Implementing Regulation (EU) 2017/2089 that would be necessary, and for reasons of clarity, that Regulation should be repealed and replaced.

(12) This Regulation respects the fundamental rights and observes the principles recognised by the Charter of Fundamental Rights of the European Union, and notably the right to protection of personal data. Where for the purposes of the application of the customs legislation of the Union it is necessary to process personal data in the electronic systems, those data must be processed in accordance with Regulations (EU) 2016/679[(4)] and (EU) 2018/1725[(5)] of the European Parliament and of the Council. The personal data of economic operators and other persons processed by the electronic systems are restricted to the dataset as defined in Annex A, Title I, Chapter 1, Group 3 — Parties and Annex A, Title I, Chapter 2, Group 3 — Parties and Annex 12-01 to Commission Delegated Regulation (EU) 2015/2446[(6)].

(13) The measures provided for in this Implementing Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

## CHAPTER I

## GENERAL PROVISIONS

### *Article 1*

### Scope

This Regulation shall apply to the following electronic systems as developed or upgraded through the following projects referred to in the Annex to Implementing Decision (EU) 2016/578:

(a) the Customs Decisions system (CDS), as developed through the UCC Customs Decisions project;

(b) the Uniform User Management and Digital Signature (UUM&DS) system, as developed through the Direct Trader Access to the European Information Systems (Uniform User Management & Digital Signature) project;

(c) the European Binding Tariff Information (EBTI) system, as upgraded through the UCC Binding Tariff Information (BTI) project;

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(d) the Economic Operator Registration and Identification (EORI) system, as upgraded in line with the requirements of the Code through the EORI2 project;

(e) the Authorised Economic Operator (AEO) system, as upgraded in line with the requirements of the Code through the Authorised Economic Operator (AEO)project.

*Article 2*

**Definitions**

For the purposes of this Regulation, the following definitions shall apply:

(1) 'common component' means a component of the electronic systems developed at Union level, which is available to all Member States;

(2) 'national component' means a component of the electronic systems developed at national level, which is available in the Member State that created it.

*Article 3*

**Contact points for the electronic systems**

The Commission and the Member States shall designate contact points for each of the electronic systems for the purposes of exchanging information to ensure a coordinated development, operation and maintenance of those electronic systems.

They shall communicate the details of those contact points to each other and inform each other immediately of any changes to those details.

## CHAPTER II

## CUSTOMS DECISIONS SYSTEM

*Article 4*

**Object and structure of the CDS**

1 The CDS shall enable communication between the Commission, Member States, economic operators and other persons for the purposes of submitting and processing applications and decisions referred to in Article 5(1), as well as the management of decisions related to the authorisations, namely, amendments, revocations, annulments and suspensions.

2 The CDS shall consist of the following common components:
- a an EU trader portal;
- b a central customs decisions management system ('central CDMS');
- c customer reference services.

3 Member States may create the following national components:
- a a national trader portal;
- b a national customs decisions management system ('national CDMS').

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*Article 5*

**Use of the CDS**

1 The CDS shall be used for the purposes of submitting and processing applications for the following authorisations, as well as the management of decisions related to the applications or authorisations:

a authorisation for the simplification of the determination of amounts being part of the customs value of the goods, as referred to in Article 73 of the Code;

b authorisation for the provision of a comprehensive guarantee, including possible reduction or waiver, as referred to in Article 95 of the Code;

c authorisation of deferment of the payment of the duty payable, as far as the permission is not granted in relation to a single operation, as referred to in Article 110 of the Code;

d authorisation for the operation of temporary storage facilities, as referred to in Article 148 of the Code;

e authorisation to establish regular shipping services, as referred to in Article 120 of Delegated Regulation (EU) 2015/2446;

f authorisation for the status of authorised issuer, as referred to in Article 128 of Delegated Regulation (EU) 2015/2446;

g authorisation for the regular use of a simplified declaration, as referred to in Article 166(2) of the Code;

h authorisation for centralised clearance, as referred to in Article 179 of the Code;

i authorisation to lodge a customs declaration through an entry of data in the declarant's records, including for the export procedure, as referred to in Article 182 of the Code;

j authorisation for self-assessment, as referred to in Article 185 of the Code;

k authorisation for the status of an authorised weigher of bananas, as referred to in Article 155 of Delegated Regulation (EU) 2015/2446;

l authorisation for the use of the inward processing procedure, as referred to in Article 211(1)(a) of the Code;

m authorisation for the use of the outward processing procedure, as referred to in Article 211(1)(a) of the Code;

n authorisation for the use of the end-use procedure, as referred to in Article 211(1)(a) of the Code;

o authorisation for the use of the temporary admission procedure, as referred to in Article 211(1)(a) of the Code;

p authorisation for the operation of storage facilities for customs warehousing of goods, as referred to in Article 211(1)(b) of the Code;

q authorisation for the status of an authorised consignee for TIR operation, as referred to in Article 230 of the Code;

r authorisation for the status of an authorised consignor for Union transit, as referred to in Article 233(4)(a) of the Code;

s authorisation for the status of an authorised consignee for Union transit, as referred to in Article 233(4)(b) of the Code;

t authorisation to use of seals of a special type, as referred to in Article 233(4)(c) of the Code;

u authorisation to use a transit declaration with a reduced dataset, as referred to in Article 233(4)(d) of the Code;