Regulation (EU) 2019/632 of the European Parliament and of the Council of 17 April 2019 amending Regulation (EU) No 952/2013 to prolong the transitional use of means other than the electronic data-processing techniques provided for in the Union Customs Code

REGULATION (EU) 2019/632 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

of 17 April 2019

amending Regulation (EU) No 952/2013 to prolong the transitional use of means other than the electronic data-processing techniques provided for in the Union Customs Code

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 33 and Article 207 thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national parliaments,

Acting in accordance with the ordinary legislative procedure[(1)],

Whereas:

(1) Under Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code[(2)] ('the Code'), all exchanges of information between customs authorities and between economic operators and customs authorities, and the storage of such information, are to be made using electronic data-processing techniques.

(2) However, the Code allows for the use of means of exchange and storage of information other than the electronic data-processing techniques referred to in Article 6(1) thereof during a transitional period, to the extent that the electronic systems necessary for the application of the provisions of the Code are not yet operational. That transitional period must end by 31 December 2020 at the latest.

(3) In accordance with the Code, Member States are to cooperate with the Commission to develop, maintain and employ electronic systems for the exchange and the storage of customs information and the Commission is to draw up a work programme relating to the development and deployment of those electronic systems.

(4) The Work Programme was established by Commission Implementing Decision (EU) 2016/578[(3)]. It contains a list of 17 electronic systems that must be developed for the application of the Code, either by the Member States alone (in the case of systems to be managed at national level — 'national systems') or by the Member States and the Commission in close collaboration (in the case of Union-wide systems, some of which

consist both of Union-wide components and national components — 'trans-European systems').

(5) The Work Programme sets out the planning schedule for the implementation of those national and trans-European systems.

(6) The shift to a complete use of electronic systems for interactions between economic operators and customs authorities, and between customs authorities, will enable the simplifications provided for in the Code to take full effect, resulting in improved exchange of information between actors, more effective registration of the arrival, transit and exit of goods, centralised customs clearance, and harmonised customs controls throughout the customs territory of the Union, thereby reducing administrative costs, red tape, errors and fraud in customs declarations, and import point shopping.

(7) Setting up electronic systems requires the Commission and the Member States to harmonise the data elements on the basis of internationally accepted data models, as required by the Code, to make investments, both in financial terms and in terms of time, and, in some cases, to fully reprogramme existing electronic systems. Member States have scheduled the development of those electronic systems differently, which has led to differences in the timing of implementation of those systems across the Union. As the electronic systems are closely interlinked, introducing them in the right order is important. Delays in the development of one system will therefore unavoidably lead to delays in the development of others. The Code (including the end date for transitional measures on 31 December 2020) was adopted in 2013, but the rules supplementing and implementing it, namely Commission Delegated Regulation (EU) 2015/2446[(4)], Commission Implementing Regulation (EU) 2015/2447[(5)] and Commission Delegated Regulation (EU) 2016/341[(6)], were only published in 2015 and 2016. This has caused a delay in setting out the functional and technical specifications necessary for the development of the electronic systems.

(8) Although Article 278 of the Code set a single deadline of 31 December 2020 for the deployment of all the systems referred to in that Article, and despite the efforts made by the Union and some of the Member States at budgetary and operational levels to complete the work within the time limit given, it has become evident that some systems can only be partially deployed by that date. This implies that some pre-existing systems will need to continue in use beyond that date. In the absence of legislative amendments extending that deadline, companies and customs authorities will be unable to perform their duties and legal obligations as regards customs operations.

(9) Work should continue after 31 December 2020 on three groups of systems. The first group consists of the national electronic systems concerned with notifications of arrival, presentation, declarations of temporary storage and customs declarations for goods brought into the customs territory of the Union (including the special procedures, with the exception of outward processing) that must be upgraded or constructed in order to take account of certain requirements of the Code, such as the harmonisation of the requirements on data to be entered into those systems. The second group consists of existing electronic systems that must be upgraded to take account of certain requirements of the Code, such as the harmonisation of the requirements on data to

be entered into the systems. This group consists of three trans-European systems (the system dealing with entry summary declarations, the system dealing with external and internal transit, and the system dealing with goods taken out of the customs territory of the Union) as well as the National Export System (including the export component of the national Special Procedures System). The third group consists of three new trans-European electronic systems (the systems concerning guarantees for potential or existing customs debts, the customs status of goods, and centralised clearance). The Commission, in partnership with the Member States, has drawn up a detailed timetable with a view to deploying those systems over the period up to the end of 2025.

(10) In line with the new planning for the development of the electronic systems, the period laid down in the Code during which means for the exchange and storage of information, other than the electronic data-processing techniques referred to in Article 6(1) thereof, may be used on a transitional basis, should be extended to 2022 as regards the first group and to 2025 as regards the second and third groups of electronic systems.

(11) With regard to the other systems to be set up for the purposes of implementing the Code, the general end date of 31 December 2020 for the use of means for the exchange and storage of information other than the electronic data-processing techniques referred to in Article 6(1) thereof should continue to apply.

(12) In order to enable the European Parliament and the Council to monitor the deployment of all the electronic systems necessary for the application of the provisions of the Code referred to in Article 278 thereof, the Commission should regularly report on the progress made and on the attainment of interim objectives within the planned schedule. The Member States should provide the appropriate information to the Commission for this purpose twice a year. Once all electronic systems are operational, the Commission should assess whether those systems are fit for purpose through a fitness check to be launched within one year of the first date on which those systems are all operational.

(13) The Code should therefore be amended accordingly,

HAVE ADOPTED THIS REGULATION:

Article 1

Amendments to Regulation (EU) No 952/2013

Regulation (EU) No 952/2013 is amended as follows:

(1) Article 278 is replaced by the following:

Article 278

Transitional measures

1 Until 31 December 2020 at the latest, means for the exchange and storage of information, other than the electronic data-processing techniques referred to in Article 6(1), may be used on a transitional basis where the electronic systems which

Changes to legislation: *There are currently no known outstanding effects for the Regulation (EU) 2019/632 of the European Parliament and of the Council. (See end of Document for details)*

are necessary for the application of the provisions of the Code other than those referred to in paragraphs 2 and 3 of this Article are not yet operational.

2 Until 31 December 2022 at the latest, means other than the electronic data-processing techniques referred to in Article 6(1) may be used on a transitional basis, where the electronic systems which are necessary for the application of the following provisions of the Code are not yet operational:

a the provisions on the notification of arrival, on presentation and on declarations of temporary storage laid down in Articles 133, 139, 145 and 146; and

b the provisions related to the customs declaration for goods brought into the customs territory of the Union laid down in Articles 158, 162, 163, 166, 167, 170 to 174, 201, 240, 250, 254 and 256.

3 Until 31 December 2025 at the latest, means other than the electronic data-processing techniques referred to in Article 6(1) may be used on a transitional basis, where the electronic systems which are necessary for the application of the following provisions of the Code are not yet operational:

a the provisions on guarantees for potential or existing customs debts laid down in point (b) of Article 89(2) and Article 89(6);

b the provisions on entry summary declarations and risk analysis laid down in Articles 46, 47, 127, 128 and 129;

c the provisions on the customs status of goods laid down in Article 153(2);

d the provisions on centralised clearance laid down in Article 179;

e the provisions on transit laid down in point (a) of Article 210, Article 215(2) and Articles 226, 227, 233 and 234; and

f the provisions on outward processing, pre-departure declarations, formalities on exit of goods, export of Union goods, re-export of non-Union goods and exit summary declarations for taking goods out of the customs territory of the Union laid down in Articles 258, 259, 263, 267, 269, 270, 271, 272, 274 and 275.;

(2) the following Article is inserted:

Article 278a

Reporting obligations

1 By 31 December 2019 and every year thereafter until the date on which the electronic systems referred to in Article 278 become fully operational, the Commission shall submit an annual report to the European Parliament and to the Council on progress in developing those electronic systems.

2 The annual report shall assess the progress of the Commission and the Member States in developing each of the electronic systems, taking particular account of the following milestones:

a the date of publication of the technical specifications for the external communication of the electronic system;

b the period of conformance testing with economic operators; and

c the expected and actual dates of deployment of the electronic systems.