# Commission Implementing Regulation (EU) 2019/444 of 19 March 2019 amending Implementing Regulation (EU) 2015/2447 as regards the forms for guarantor's undertakings and the inclusion of air transport costs in the customs value in view of the withdrawal of the United Kingdom from the Union

## COMMISSION IMPLEMENTING REGULATION (EU) 2019/444

## of 19 March 2019

## amending Implementing Regulation (EU) 2015/2447 as regards the forms for guarantor's undertakings and the inclusion of air transport costs in the customs value in view of the withdrawal of the United Kingdom from the Union

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 of the Council of 9 October 2013 laying down the Union Customs Code[(1)], and in particular Articles 6(3)(b), 76(a) and 100(1)(b) thereof,

Whereas:

(1) On 29 March 2017, the United Kingdom submitted the notification of its intention to withdraw from the Union pursuant to Article 50 of the Treaty on European Union. The Treaties will cease to apply to the United Kingdom from the date of entry into force of a withdrawal agreement or failing that, two years after that notification, i.e. from 30 March 2019, unless the European Council, in agreement with the United Kingdom, unanimously decides to extend that period.

(2) If the Treaties cease to apply to and in the United Kingdom, customs duties will need to be applied to goods brought into the customs territory of the Union from the United Kingdom. In accordance with Article 71 of Regulation (EU) No 952/2013, the cost of transport up to the place where goods are brought into the customs territory of the Union is to be included in the customs value of the imported goods. The percentages of total air transport costs to be included in the customs value are set out in Annex 23-01 to Commission Implementing Regulation (EU) 2015/2447[(2)]. After its withdrawal from the Union, the United Kingdom should be added to the appropriate list of third countries in that Annex.

(3) The forms for guarantor's undertakings are set out in Annexes 32-01, 32-02 and 32-03 and in Chapters VI and VII of Annex 72-04. Those forms list the Member States of the Union and the other Contracting Parties to the Convention on a common transit procedure[(3)], as amended by Decision No 1/2017 of the EU-EFTA Joint Committee on common transit[(4)] ('the Convention'). When the Treaties cease to apply to the United Kingdom, it should no longer be listed among the Member States in those forms. However, the United Kingdom has expressed its wish to accede to the Convention as a separate Contracting Party from the date following that on which the Treaties cease to apply to and in the United Kingdom, and has met the conditions for its

accession. In the event of that accession, the United Kingdom should be listed among the other Contracting Parties to the Convention in the forms for guarantor's undertakings.

(4) This Regulation should enter into force as a matter of urgency. The provisions of this Regulation relating to the inclusion of the costs of air transport from the United Kingdom in the customs value and to the deletion of the references to the United Kingdom from the part of the forms for guarantor's undertakings designated for the Member States should apply from the day following that on which the Treaties cease to apply to and in the United Kingdom unless a withdrawal agreement concluded with the United Kingdom has entered into force by that date. The provisions relating to the inclusion of the references to the United Kingdom into the list of the other Contracting Parties to the Convention in the forms for guarantor's undertakings should apply from the date of the United Kingdom's accession to the Convention as a separate Contracting Party unless a withdrawal agreement concluded with the United Kingdom has entered into force by the day following that on which the Treaties cease to apply to and in the United Kingdom.

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

HAS ADOPTED THIS REGULATION:

*Article 1*

Implementing Regulation (EU) 2015/2447 is amended as follows:

(1) in Annex 23-01, in the table, in the last row of the first column (‘Zone Q’), the following words are added:

, United Kingdom;

(2) in Annex 32-01, point 1 is amended as follows:

(a) after the words ‘the Kingdom of Sweden’, the words ‘, the United Kingdom of Great Britain and Northern Ireland’ are deleted;

(b) after the words ‘the Republic of Turkey’, the words ‘, the United Kingdom of Great Britain and Northern Ireland’ are inserted;

(3) in Annex 32-02, point 1 is amended as follows:

(a) after the words ‘the Kingdom of Sweden’, the words ‘, the United Kingdom of Great Britain and Northern Ireland’ are deleted;

(b) after the words ‘the Republic of Turkey’, the words ‘, the United Kingdom of Great Britain and Northern Ireland’ are inserted;

(4) in Annex 32-03, point 1 is amended as follows:

(a) after the words ‘the Kingdom of Sweden’, the words ‘and the United Kingdom of Great Britain and Northern Ireland’ are deleted;

(b) after the words ‘the Republic of Turkey’, the words ‘, the United Kingdom of Great Britain and Northern Ireland’ are inserted;

(5) in Annex 72-04, Part II is amended as follows: