Council Regulation (EU) 2018/581 of 16 April 2018 temporarily suspending the autonomous Common Customs Tariff duties on certain goods of a kind to be incorporated in or used for aircraft, and repealing Regulation (EC) No 1147/2002

COUNCIL REGULATION (EU) 2018/581

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temporarily suspending the autonomous Common Customs Tariff duties on certain goods of a kind to be incorporated in or used for aircraft, and repealing Regulation (EC) No 1147/2002

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 31 thereof,

Having regard to the proposal from the European Commission,

Whereas:

(1) By Council Regulation (EC) No 1147/2002[(1)], the autonomous Common Customs Tariff duties were temporarily suspended for certain parts, components and other goods of a kind to be incorporated in or used for civil aircraft, when imported with airworthiness certificates. That Regulation simplified customs procedures for duty-free imports of parts, components and other goods used for the manufacture, repair, maintenance, rebuilding, modification or conversion of aircraft. However, due to extensive technical and legislative developments which have occurred since 2002, and in the interests of clarity, Regulation (EC) No 1147/2002 should be replaced.

(2) According to information received from the Member States, the temporary suspension introduced by Regulation (EC) No 1147/2002 remains necessary in order to alleviate the administrative burden for both the economic operators in the aircraft sector and for the customs authorities of the Member States, as importations under special procedures with customs supervision such as end-use, inward processing or customs warehousing would be burdensome. The temporary suspension should therefore be continued.

(3) In view of the fact that the prices for parts and components used in the aircraft sector are usually much higher than the prices for similar goods used for other purposes, the risk that the imported duty-free goods might be used in other industrial areas and, hence, the risk of abuse of the temporary suspension, is very low.

(4) Commission Regulation (EU) No 748/2012[(2)] provides that in order for a part to be eligible for installation in a type-certificated product, it must be accompanied by an authorised release certificate (EASA Form 1) issued by a party authorised by aviation authorities within the Union. Therefore, the suspension of customs duties should be conditional on the availability of an authorised release certificate or, in the case of repair or maintenance of goods that have lost their airworthiness status, on the availability of a previous authorised release certificate.

(5) In addition, equivalent certificates issued by third countries and certificates which were issued in the framework of bilateral aviation safety agreements with the Union before the establishment of the European Aviation Safety Agency (EASA) should also be accepted as an alternative to the authorised release certificates (EASA Form 1).

(6) Considering that certificates are issued in an electronic form, it should be possible to make certificates available using either electronic data-processing techniques or other means for the purposes of benefitting from the suspension.

(7) In order to facilitate customs controls, the customs declaration for release for free circulation should contain a reference to the identification number of the authorised release certificate or, in the case of the repair or maintenance of goods that have lost their airworthiness status, to the identification number of a previous authorised release certificate.

(8) Customs authorities of the Member States should be able to request an expert opinion from a representative of the national aviation authorities, at the expense of the importer, where they suspect that a certificate has been falsified. However, before taking such action, the customs authorities should take into account the risk that the cost of the expert opinion would outweigh the benefit to the importer of the suspension of duties, in the event that according to the expert opinion the rules for the issuing of those certificates have not been infringed.

(9) In order to ensure uniform conditions for the implementation of this Regulation, implementing powers should be conferred on the Commission to establish a list of the headings, subheadings and codes of the Combined Nomenclature set out in Council Regulation (EEC) No 2658/87[(3)] under which the goods eligible for suspension under this Regulation are classified, and to establish a list of certificates which are deemed to be equivalent to the authorised release certificate EASA Form 1. Those powers should be exercised in accordance with Regulation (EU) No 182/2011 of the European Parliament and of the Council[(4)].

(10) In view of the extensive changes brought about by this Regulation with regard to the goods eligible for the suspension of autonomous customs duties, the acceptable authorised release certificates and the procedures, as well as in the interests of clarity, Regulation (EC) No 1147/2002 should be repealed,

HAS ADOPTED THIS REGULATION:

Article 1

1 The autonomous Common Customs Tariff duties laid down in Regulation (EEC) No 2658/87 for parts, components and other goods of a kind to be incorporated in or used for aircraft and parts thereof in the course of their manufacture, repair, maintenance, rebuilding, modification or conversion shall be suspended.

Those autonomous Common Customs Tariff duties shall also be suspended for goods that have lost their airworthiness status when imported for repair or maintenance.

2 The Commission shall, by means of implementing acts, establish a list of the headings, subheadings and codes of the Combined Nomenclature set out in Regulation (EEC) No 2658/87

under which goods eligible for the suspension are classified. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 4(2).

Article 2

1 In order for goods to benefit from the suspension laid down in Article 1, the declarant shall make an authorised release certificate EASA Form 1, as set out in Appendix I to Annex I to Regulation (EU) No 748/2012, or an equivalent certificate, available to the customs authorities when lodging the customs declaration for release for free circulation. The certificate shall be made available using electronic data-processing techniques or other means.

The customs declaration for release for free circulation shall contain a reference to the identification number of the authorised release certificate or, in the case of the repair or maintenance of goods that have lost their airworthiness status, to the identification number of a previous authorised release certificate.

2 The Commission shall, by means of implementing acts, establish a list of certificates which are deemed to be equivalent to the authorised release certificate EASA Form 1. Those implementing acts shall be adopted in accordance with the examination procedure referred to in Article 4(2).

Article 3

Where the customs authorities have good reason to suspect that a certificate made available to them in accordance with Article 2(1) has been falsified, they may request an expert opinion from a representative of the national aviation authorities. The importer shall bear the costs of the expert opinion.

When deciding whether to request an expert opinion, the customs authorities shall take into account the risk that the cost of the expert opinion would outweigh the benefit to the importer of the suspension of duties, in the event that according to the expert opinion the rules for the issuing of those certificates have not been infringed.

Article 4

1 The Commission shall be assisted by the Customs Code Committee established by Article 285 of Regulation (EU) No 952/2013 of the European Parliament and of the Council[(5)]. That committee shall be a committee within the meaning of Regulation (EU) No 182/2011.

2 Where reference is made to this paragraph, Article 5 of Regulation (EU) No 182/2011 shall apply.

Article 5

Regulation (EC) No 1147/2002 is repealed. References to the repealed Regulation shall be construed as references to this Regulation.

Article 6

This Regulation shall enter into force on the day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 19 April 2018. However, Article 1(1), Article 2(1) and Articles 3 and 5 shall apply from the date of entry into force of the implementing acts referred to in Article 1(2) and Article 2(2), and from 31 December 2018 at the latest.

This Regulation shall be binding in its entirety and directly applicable in all Member States.