Regulation (EU) 2016/2339 of the European Parliament and of the Council of 14 December 2016 amending Regulation (EU) No 952/2013 laying down the Union Customs Code, as regards goods that have temporarily left the customs territory of the Union by sea or air

REGULATION (EU) 2016/2339 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL

of 14 December 2016

amending Regulation (EU) No 952/2013 laying down the Union Customs Code, as regards goods that have temporarily left the customs territory of the Union by sea or air

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 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) With a view to facilitating trade flows, Article 136 of Regulation (EU) No 952/2013 of the European Parliament and of the Council[(2)] excludes the application of certain provisions of that Regulation to goods that have temporarily left the customs territory of the Union while moving between two Union ports or airports without stopping outside the customs territory of the Union. Those provisions govern the obligation to lodge the entry summary declaration, the obligation to notify the arrival of a sea-going vessel or an aircraft, the obligation to convey the goods to certain places and to present them to customs at the point where they are unloaded or transhipped, and temporary storage.

(2) As a consequence of that exclusion, there is no legal basis for requiring goods that are unloaded or transhipped to be presented at the point where they re-enter the customs territory of the Union after having temporarily left it. Without such presentation, it may be more difficult for customs authorities to ensure the supervision of the goods concerned, and there is a risk both that import duty and other charges will not be correctly levied and that non-fiscal measures such as veterinary and phytosanitary controls will not be properly applied.

(3) Article 136 of Regulation (EU) No 952/2013 should therefore be amended in order to take into account the different situations of non-Union and Union goods.

(4) In order to ensure effective customs supervision of non-Union goods, the provisions governing the obligation to convey the goods to certain places, to present them to customs upon unloading or transhipment, and to wait for authorisation before unloading

Changes to legislation: *There are outstanding changes not yet made to Regulation (EU) 2016/2339 of the European Parliament and of the Council. Any changes that have already been made to the legislation appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

or transhipping, as well as the provisions governing temporary storage, should continue to apply to non-Union goods. Article 136 of Regulation (EU) No 952/2013 should therefore be amended to provide that only the rules governing the obligation to lodge the entry summary declaration and the obligation to notify the arrival of a sea-going vessel or an aircraft are excluded with regard to non-Union goods.

(5) In order to ensure effective supervision of Union goods, Article 136 of Regulation (EU) No 952/2013 should distinguish between the situation of Union goods the status of which needs to be proven pursuant to Article 153(2) of that Regulation and Union goods that have retained their status by virtue of Article 155(2) of that Regulation.

(6) As regards Union goods the status of which needs to be proven pursuant to Article 153(2) of Regulation (EU) No 952/2013, only application of the rules governing the obligation to lodge the entry summary declaration and the obligation to notify the arrival of a sea-going vessel or an aircraft should be excluded, thereby allowing appropriate customs supervision.

(7) The rules laid down in Article 139 of Regulation (EU) No 952/2013 governing the obligation to present the goods to customs upon unloading or transhipment and the obligation under Article 140 of that Regulation to wait for authorisation before unloading or transhipping the goods should likewise not apply to Union goods that have retained their status by virtue of Article 155(2) of that Regulation, having regard to the fact that, even if the goods have temporarily left the customs territory of the Union, their status has not been altered and does not need to be proven.

(8) The references in Article 136 of Regulation (EU) No 952/2013 to Article 135(1) and Article 137 of that Regulation should be deleted in order to oblige the person bringing goods into the customs territory of the Union to convey them to the place designated by the customs authorities, so as to enable those authorities, if necessary, to check whether the goods are Union or non-Union goods.

(9) The reference in Article 136 of Regulation (EU) No 952/2013 to Article 141 of that Regulation should be deleted so as to make it clear that Article 141(1) of that Regulation, which excludes the application of certain provisions to goods moved under the transit procedure, also applies when the goods re-enter the customs territory of the Union after having temporarily left it by direct sea or air route.

(10) The reference in Article 136 of Regulation (EU) No 952/2013 to Articles 144 to 149 of that Regulation on temporary storage should likewise be deleted. While the rules laid down in those Articles do not apply to Union goods, they should apply to non-Union goods. In this regard, Article 136 of Regulation (EU) No 952/2013 should be amended accordingly.

(11) This Regulation should enter into force as soon as possible in order to ensure effective supervision of goods without further delay,

HAVE ADOPTED THIS REGULATION:

Article 1

Article 136 of Regulation (EU) No 952/2013 is replaced by the following: