# Commission Implementing Regulation (EU) 2016/346 of 10 March 2016 determining the items to be included in the Customs Information System

## COMMISSION IMPLEMENTING REGULATION (EU) 2016/346

## of 10 March 2016

## determining the items to be included in the Customs Information System

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EC) No 515/97 of 13 March 1997 on mutual assistance between the administrative authorities of the Member States and cooperation between the latter and the Commission to ensure the correct application of the law on customs and agricultural matters[(1)] and in particular Article 25(1) thereof,

Whereas:

(1) The aim of the Customs Information System (CIS) is to assist the competent authorities in the prevention, investigation and prosecution of operations in breach of customs and agricultural legislation. In order to achieve this aim the competent authorities of the Member States enter information on relevant events, such as seizure or detention of goods in the CIS. In order for the CIS to continue to address the needs of the competent authorities it is necessary to update the list of items to be included in the CIS.

(2) Each event reported in the CIS includes a number of core elements which are required for meaningful interpretation of the case. In order to make it possible for the competent authorities to easily identify specific cases or events in the CIS it should be possible to search for case references in the CIS and it is thus necessary to include case reference as an item in the CIS.

(3) Fraudulent activity normally implies active participation of one or more persons. The correct and unambiguous identification of persons involved in activities which are potentially fraudulent is of the utmost importance for the successful investigation of the events. Data relating to the businesses and persons involved in fraudulent or potentially fraudulent activity should therefore be reported in the CIS.

(4) Due to the fact that modus operandi of commercial fraud as well as method of concealment depend on the means of transport it is important to include as one of the required items in the CIS, specific details on the means of transport.

(5) Transport patterns, which are not economically justified, are considered relevant indicators of certain types of fraud such as for example mis-declaration of origin. It is therefore important to know the details of the routes which are used to transport goods as these may be important in identifying fraudulent activity. Therefore, routing steps information is considered essential for the proper investigation of customs-related fraud and should be included as one of the CIS items.

**Changes to legislation:** *There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2016/346. (See end of Document for details)*

(6) Customs duties and other charges vary according to the specific characteristics of the commodity. In order to ensure the proper follow up of cases or events reported in the CIS specifications relating to the goods involved in the case should therefore be entered in the CIS.

(7) Analysis of the concrete seizure, confiscation or retention of goods assist in developing preventive measures against future occurrence of the same type of customs related fraud. It is therefore considered important to include relevant information relating to seizure, detention or confiscation in the CIS.

(8) Any action taken by the relevant authorities should be justifiable and thus should be premised on appropriate risk indicators. It is therefore necessary to include risk assessment information as one of the CIS items.

(9) Depending on the case in question the relevant documentation to be attached in the case entry in the CIS may vary significantly. It may include, but is not limited to, commercial documents obtained by the competent authorities.

(10) The measures provided for in this Regulation are in accordance with the opinion of the Committee established by Regulation (EC) No 515/97,

HAS ADOPTED THIS REGULATION:

*Article 1*

**Items**

The items to be included in the CIS database under the categories referred to in Article 24 of Regulation (EC) No 515/97 are the following.

(a) The items common to all the categories of Article 24 of Regulation (EC) No 515/97:
- — Case reference
- — Basic information relating to the case
- — Attachment of relevant documents.

(b) Additional items for category under point (a) of Article 24 of Regulation (EC) No 515/97:
- — Specifics on the commodities
- — Documents
- — Information relating to seizure, detention or confiscation
- — Actions
- — Risk indicators
- — Comment section.

(c) Additional items for category under point (b) of Article 24 of Regulation (EC) No 515/97:
- — Specifics on the means of transport
- — Documents
- — Routing steps
- — Actions

— Risk indicators
— Comment section.

(d) Additional items for category under point (c) of Article 24 of Regulation (EC) No 515/97:
— Data relating to the businesses involved
— Documents
— Actions
— Risk indicators
— Comment section.

(e) Additional items for category under point (d) of Article 24 of Regulation (EC) No 515/97:
— Data relating to persons involved
— Documents
— Actions
— Risk indicators
— Comment section.

(f) Additional items for category under point (e) of Article 24 of Regulation (EC) No 515/97:
— Specifics on fraud trends
— Risk indicators.

(g) Additional items for category under point (f) of Article 24 of Regulation (EC) No 515/97:
— Specifics on the availability of expertise.

(h) Additional items for category under point (g) of Article 24 of Regulation (EC) No 515/97:
— Information relating to seizure, detention or confiscation
— Actions
— Risk indicators.

(i) Additional items for category under point (h) of Article 24 of Regulation (EC) No 515/97:
— Information relating to seizure, detention or confiscation
— Actions
— Risk indicators.

Further details in relation to the above items are provided in the Annex hereto.

*Article 2*

**Repeal**

Article 2 of Commission Regulation (EC) No 696/98[(2)] is deleted.

**Changes to legislation:** *There are currently no known outstanding effects for the Commission Implementing Regulation (EU) 2016/346. (See end of Document for details)*

*Article 3*

**Entry into force**

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

It shall apply as of 1 September 2016.

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

Done at Brussels, 10 March 2016.

*For the Commission*

*The President*

Jean-Claude JUNCKER

ANNEX

(a) CASE REFERENCE
- Case Identification Number
- Document Reference
- National Reference Number
- Summary
- Service
- Contact Person
- Date

(b) BASIC INFORMATION RELATING TO THE CASE
- Type of fraud
- Report type
- Means of transport
- Information quality

(c) DOCUMENTS
- Type
- Number
- Freight payment
- Date of issue
- Place of issue

(d)
- DATA RELATING TO PERSONS INVOLVED
- Involvement
- First Name
- Surname
- Maiden Name
- Alias
- Sex
- Any particular and permanent physical characteristics
- Place of Birth
- Date of Birth
- Nationality
- Address
  - Street
  - Number
  - PO Box
  - Postal Code
  - City
  - Country
  - Phone/Mobile
  - Fax/Email
- Identity papers
  - Document type
  - Document number