Commission Implementing Regulation (EU) No 174/2014 of 25 February 2014 on amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code as regards the identification of persons in the context of AEO Mutual Recognition Agreements (Text with EEA relevance)

COMMISSION IMPLEMENTING REGULATION (EU) No 174/2014

of 25 February 2014

on amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code as regards the identification of persons in the context of AEO Mutual Recognition Agreements

(Text with EEA relevance)

THE EUROPEAN COMMISSION,

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

Having regard to Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code[(1)], and in particular Article 247 thereof,

Whereas:

(1) The Union recognises the trade partnership programmes of certain third countries that have been developed in accordance with the World Customs Organisation Framework of Standards to Secure and Facilitate Global Trade. Consequently, the Union grants facilitations to those economic operators of a third country who hold a membership status under a trade partnership programme of that third country's customs authorities.

(2) Commission Implementing Regulation (EU) No 58/2013 amending Commission Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code[(2)] introduced the means to identify in entry summary declarations a consignor's membership status under trade partnership programmes.

(3) It is necessary to extend the obligation to provide an identification number in order to improve risk analysis by identifying the carrier in the coded form in the entry summary declaration.

(4) In order to provide relevant facilitations to persons other than the consignor declared in an entry or exit summary declaration or in a customs declaration replacing it, it is necessary to adapt Annexes 30a, 37 and 38 to Regulation (EEC) No 2454/93[(3)] to allow for an indication of those person's third country unique identification number which has been made available to the Union by the third country concerned. That number can be indicated instead of the EORI number of the person concerned.

Changes to legislation: Commission Implementing Regulation (EU) No 174/2014 is up to date with all changes known to be in force on or before 28 December 2020. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

(5) Clarifications should be made with respect to the use of name and address or code numbers to identify parties in Annex 30a.

(6) Regulation (EEC) No 2454/93 should therefore be amended accordingly.

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

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EEC) No 2454/93 is amended as follows:

(1) the following points are added to Article 4l(3):

(f) he acts as a carrier as referred to in Article 181b where sea, inland waterway or air transport is concerned unless he is assigned a third country unique identification number which has been made available in the framework of a third country traders' partnership programme which is recognised by the Union; this applies without prejudice to point (b);

(g) he acts as a carrier who is connected to the customs system and he wishes to receive any of notifications laid down in Article 183(6) and (8) or in Article 184d(2).;

(2) Annex 30a is amended as set out in Annex I to this Regulation;

(3) Annex 37 is amended as set out in Annex II to this Regulation;

(4) Annex 38 is amended as set out in Annex III to this Regulation.

Article 2

This Regulation shall enter into force on 1 December 2014.

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

Done at Brussels, 25 February 2014.

For the Commission

The President

José Manuel BARROSO

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ANNEX I

In Annex 30a to Regulation (EEC) No 2454/93, Section 4 entitled '**Data elements explanatory notes.**' is amended as follows:

(1) the data element explanatory note entitled '*Consignor*' is replaced by the following:
Consignor

Party consigning goods as stipulated in the transport contract by the party ordering transport.
Exit summary declarations:

This information must be provided when it is different from the person lodging the summary declaration. This information takes the form of the consignor EORI number whenever that number is available to the person lodging the summary declaration. If the consignor EORI number is not available, the full name and address of the consignor shall be provided. Where the particulars required for an exit summary declaration are included in a customs declaration in accordance with Article 182b(3) of the Code and with Article 216 of this Regulation, this information corresponds to the "Consignor/ Exporter" of that customs declaration.

Where facilitations are granted in the framework of a third country traders' partnership programme which is recognised by the Union, this information may take the form of a third country unique identification number which has been made available to the Union by the third country concerned. That number may be used whenever available to the person lodging the summary declaration.

The structure of the number is as follows:

Field	Content	Field type	Format	Examples
1	Identifier of the third country (ISO alpha 2 country code)	Alphabetic 2	a2	US JP CH
2	Unique identification number in a third country	Alphanumeric up to 15	an..15	1234567890ABCDE AbCd9875F pt20130101aa

Examples: "US1234567890ABCDE" for a consignor in the US (country code: US) whose unique identification number is 1234567890ABCDE. "JPAbCd9875F" for a consignor in Japan (country code: JP) whose unique identification number is AbCd9875F. "CHpt20130101aa" for a consignor in Switzerland (country code: CH) whose unique identification number is pt20130101aa.

Identifier of the third country: the European Union's alphabetical codes for countries and territories are based on the current ISO alpha 2 codes (a2) in so far as they are compatible with the country codes laid down in accordance with Article 5(2) of Regulation (EC) No 471/2009 of the European Parliament and of the Council[(4)].

When a consignor EORI number or a consignor third country unique identification number is provided, his name and address shall not be provided.
Entry summary declarations:

Changes to legislation: *Commission Implementing Regulation (EU) No 174/2014 is up to date with all changes known to be in force on or before 28 December 2020. There are changes that may be brought into force at a future date. Changes that have been made appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes*

This information takes the form of the consignor EORI number whenever that number is available to the person lodging the summary declaration. If the consignor EORI number is not available, the full name and address of the consignor shall be provided.

Where facilitations are granted in the framework of a third country traders' partnership programme which is recognised by the Union, this information may take the form of a third country unique identification number which has been made available to the Union by the third country concerned. That number may be used whenever available to the person lodging the summary declaration. The structure of that number corresponds to the structure as specified in the "Exit summary declarations" part of this data element explanatory note.

When a consignor EORI number or a consignor third country unique identification number is provided, his name and address shall not be provided.;

(2) in data element explanatory note entitled '*Person lodging the summary declaration*' the first paragraph is replaced by the following:

> This information takes the form of the EORI number of the person lodging the summary declaration; his name and address shall not be provided.;

(3) the data element explanatory note entitled '*Person requesting the diversion*' is replaced by the following:
Person requesting the diversion

Diversion request: the person making the request for a diversion at entry. This information takes the form of the EORI number of the person requesting the diversion; his name and address shall not be provided.;

(4) the data element explanatory note entitled '*Consignee*' is replaced by the following:
Consignee

Party to whom goods are actually consigned.

Exit summary declarations: In cases referred to in Article 789, this information in the form of the full name and address of the consignee shall be provided where available. Where the goods are carried under a negotiable bill of lading that is "to order blank endorsed", the consignee is unknown, his particulars shall be replaced by the following code in Box 44 of an export declaration:

Legal basis	Subject	Box	Code
Annex 30a	Situations where negotiable bills of lading that are "to order blank endorsed" are concerned, in the case of exit summary declarations, where the consignee particulars are unknown.	44	30600