



COMMISSION OF THE EUROPEAN COMMUNITIES

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Working document

Draft

COMMISSION REGULATION (EC) No .../..

of [...]

**amending Regulation (EEC) No 2454/93 laying down provisions for the implementation
of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.
(Text with EEA relevance)**

European Commission, B-1049 Brussels, Belgium. Tel: (32-2) 299 11 11.
Office: MO51 1/71. Tel: direct line (32-2) 2987414. Fax: (32-2) 299.23.83.
E – mail: james.douglas-hamilton@cec.eu.int

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This draft aims at defining the necessary amendments that must be made to Commission Regulation (EEC) No 2454/93, consequent to the amendments made to Council Regulation 92/2913 (EEC), the Community Customs Code, by Regulation (EC) 648/2005 of the European Parliament and Council, OJ L 117, 04.05.2005, p. 13.

The revised implementing provisions must provide not only for the electronic and paperless environment introduced by the amendments to the Code, notably through the implementation of the Export Control System, (ECS), but also for the transitional period during which paper declarations and documents will still be in use.

The revised appendix to this document includes draft data lists for both summary and initial customs declarations, accompanied by explanatory notes. The lists of data elements for summary and initial customs declarations include all the information necessary for these datasets taken separately.

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**amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code.
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THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code¹, and in particular Article 247 thereof,

Whereas:

- (1) It is necessary to establish an equivalent level of protection in customs controls for goods brought into or out of the customs territory of the European Community. These controls need to be based upon commonly agreed security standards and risk criteria for the determination of the risk related to goods and economic operators in order to minimise and address the risks to the Community and its citizens and the Community's trading partners. The controls should ensure a free flow of trade and should facilitate legitimate trade while allowing tightening of minimum security requirements.
- (2) Member States should grant authorised economic operator certificates to economic operators that comply with the criteria relating to the economic operators' compliance records, systems of managing records and financial solvency. Economic operators that want to benefit from security facilitations should in addition comply with safety and security criteria.
- (3) The authorised economic operator concept would allow authorities to concentrate their resources on those economic operators not ready to meet minimum requirements and to focus controls on the flow of goods outside secure supply chains.
- (4) AEO Certificates need to be recognised by all Member States. Authorised economic operators will be able to benefit thus in all Member States from security facilitations. Authorised economic operators will still have to ask for simplifications in all Member States in which they wish to benefit from simplifications but customs authorities will have to examine only compliance with those requirements that have not yet been examined by another customs authority when granting the AEO Certificate or a simplification.

¹ OJ L 302, 19.10.1992, p. 1. Regulation as last amended by Regulation (EC) No 648/2005 of the European Parliament and of the Council (OJ L 117, 4.5.2005, p. 13)

- (5) In order to enable Member States customs authorities to recognise the benefits linked to the AEO Certificates issued by the customs authority of another Member States, it is necessary to lay down criteria that are applied in a uniform manner throughout the Community and according to an authorisation procedure that is identical in all Member States. The attribution of benefits to the authorised economic operators at Community level makes it necessary to establish and maintain a database that allows for consultation among customs authorities.
- (6) In order to ensure a strengthening of supply chains at international level, security certificates that are recognised at international or European level should be taken into consideration by customs when issuing the AEO Certificates.
- (7) In order to ensure that a high level of security is maintained, customs needs to re-assess the continued compliance of economic operators that have obtained AEO Certificates. It is also necessary to allow for suspension of the AEO benefits or revocation of the certificates in cases of non-compliance with the criteria laid down.
- (8) Authorised economic operators should be able to benefit, if they fulfil the relevant criteria, from simplifications for customs procedures as well as, if they comply with safety and security criteria, from facilitations for security controls, like reduced levels of physical and documentary controls. In case an authorised economic operator is submitted to a control, customs should carry out the control as a matter of priority.
- (9) Authorised economic operators should be able to demonstrate to their trading partners their ability to be considered as a secure partner in the supply chain and to distinguish themselves positively from other economic operators and to establish a positive trend in business security performance. Authorised economic operators should also be able to benefit from more streamlined internal processes as the compliance with the criteria and the increased self-policing and self-assessment should lead to better structured internal procedures. The compliance with security requirements should also contribute to reducing thefts or losses and to a safer working environment, and possibly lower insurance fees.
- (10) In order to allow for appropriate risk-based controls, it is necessary to establish the requirement of pre-arrival and pre-departure information for all goods brought into or out of the customs territory of the Community. This information needs to be available in due time before the goods arrive in the territory in order to allow for proper risk analysis. Different time-frames and rules have to be laid down in order to take account of the means of transport, type of goods or of economic operator or where international agreements provide for special arrangements like mutual recognition of security and safety measures.
- (11) Given the progress in Member States' customs clearance systems and the introduction of the pan-European Export Control System, export declarations should, in principle, be lodged using a data-processing technique. The use of export declarations made in writing should only be permitted in exceptional cases where the customs authorities' or the declarant's computerised declaration processing system is not functioning, in order to allow economic operators to carry out export operations. In order to allow travellers to carry out export operations the customs authorities should authorise the use of export declarations made in writing where the travellers cannot directly access the customs computerised system.

- (12) Except in cases where the customs computerised system or the declarant's application are not functioning, the customs authorities shall ensure that the requirements for the exchange of export data between the customs office of export and other customs offices can be met.
- (13) Export procedures should be modernised to make them more business-oriented while still ensuring effective protection of the public interests of the Member States and the Community.
- (14) Specific provisions should apply where export data is exchanged between customs authorities using information technology and computer networks.
- (15) It is necessary to harmonize data collected in pre-arrival and pre-departure declarations in order to allow the exchange of information and ensure a common basis for risk-analysis throughout the European Community. Special attention must be given to particular types of goods traffic where the information cannot reasonably be expected to be available in its entirety or to specific circumstances which allow to dispense from certain data elements without jeopardizing security and safety measures. It is also necessary to harmonize data to be collected in simplified declarations at export as these declarations must contain pre-departure information and be exchanged between national customs administrations and data to be collected in simplified declarations at import as these declarations can contain pre-arrival information and be exchanged between national customs administrations.
- (16) The provisions on the authorised economic operators should enter into force immediately whereas electronic systems conforming to the new rules must be in place on 1 January 2008.
- (17) 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) 2454/93 is amended as follows:

- (1) In Part I, Title I, Chapter I, Article 1, the following definition is added:

12. "*Economic operator*" means:

a person who, in the course of its business, is involved in the import, transport, storage or export of goods to or from the customs territory of the Community, including also intermediary activities related thereto.

- (2) In Part I, Title I, the following Chapter 4 is added:

"CHAPTER 4

DATA EXCHANGE BETWEEN CUSTOMS AUTHORITIES USING INFORMATION TECHNOLOGY AND COMPUTER NETWORKS

Article 4d

1. Without prejudice to any special circumstances and to the provisions of the procedure concerned, which, where appropriate, shall apply *mutatis mutandis*, the customs authorities shall use information technology and computer networks for the exchange of information between customs offices involved in the procedure.

2. Where the customs offices involved in the procedure are located in different Member States, the messages to be used for the exchange of data shall conform to the structure and particulars defined by the customs authorities in agreement with each other.

Article 4e

1. In addition to the requirements mentioned in Article 4a (2), the customs authorities shall establish and maintain adequate security arrangements for the effective, reliable and secure operation of the various systems.

2. To ensure the abovementioned level of system security each input, modification and deletion of data shall be recorded together with information giving the reason for, and exact time of, such processing and identifying the person who carried it out. In addition, the original data or any data so processed shall be kept for at least three calendar years from the end of the year to which such data refer, or for longer if so required elsewhere.

3. The customs authorities shall monitor security regularly.

4. The customs authorities involved shall inform each other of all suspected breaches of security."

(3) In Part I, Title I, the following Chapter 5 is added:

"CHAPTER 5

RISK MANAGEMENT

Article 4f

1. Customs authorities shall undertake risk management to differentiate between the levels of risk associated with goods subject to customs control or supervision and to determine whether or not, and if so where, the goods will be subject to specific customs controls.

2. The determination of levels of risk should be based on an assessment of the likelihood of the risk related event occurring and its impact should that event actually materialise. The basis for the selection of consignments or declarations to be subject to customs controls shall also include a random element.

Article 4g

1. Risk management at Community level, referred to in Article 13 (2) of the Code, shall be carried out in accordance with an electronic common risk management framework comprised of the following elements:

- (a) a Community Customs Risk Management System;
- (b) Community priority control areas; and
- (c) Community profiles.

2. Customs authorities shall, using the system referred to in point (a) of paragraph 1, exchange risk related information in the following circumstances:

- (a) where risks are assessed by a customs authority as requiring customs control and the results of the control establish that the event has occurred;
- (b) where control results do not establish that the event has occurred but the customs authority concerned considers the threat to present a high risk elsewhere in the Community.

3. Community priority control areas, defining particular customs-approved treatments or uses, types of goods, traffic routes, modes of transport or economic operators that are to be subject to increased levels of risk analysis and, to the extent possible, increased customs controls, shall be determined by the Commission following consultation of the Committee. These control areas shall be without prejudice to other controls carried out by the customs authorities and shall remain extant for the period determined by the Commission.

4. The Commission may issue Community profiles, for implementation via Member States' risk management systems, using the system referred to in point (a) of paragraph 1, requiring customs authorities to deal with risks identified by the Commission as requiring customs control at Community level, or for the purpose of establishing equivalent customs controls in relation to Community priority control areas.

Community profiles shall include a description of the risk(s) and the factors or indicators of risk to be used to select consignments for customs control and the nature of customs control action to be taken.

Customs authorities shall be required to report the results of controls resulting from Community profiles.

5. After consultation of the Committee, the Commission may issue guidelines to establish the following:

- (a) standards and criteria in relation to the implementation of risk management; and
- (b) arrangements for the monitoring, evaluation and review of the operation of profiles and other risk information exchanged using the system referred to in point (a) of paragraph 1."

(4) In Part 1, the following Title IIA is inserted:

"TITLE IIA

AUTHORISED ECONOMIC OPERATORS

CHAPTER 1

PROCEDURE FOR GRANTING THE CERTIFICATES

Section 1

General Provisions

Article 14a

1. Following an application by an economic operator, the customs authorities

may, in accordance with Article 5a of the Code, issue the following certificates:

- (a) an AEO Certificate – Customs Simplifications in respect of economic operators wishing to benefit from simplifications provided for under the customs rules;
- (b) an AEO Certificate – Security and Safety in respect of economic operators allowed to benefit from facilitations of customs controls relating to security and safety at the entry of the goods into the customs territory of the Community, or when the goods leave the customs territory of the Community;
- (c) an AEO Certificate – Customs Simplifications/Security and Safety, in respect of economic operators wishing to benefit from the simplifications described in the first indent and allowed to benefit from facilitations described in the second indent.

2. Pursuant to Article 5a (2) of the Code,

- (a) an AEO Certificate – Customs Simplifications shall be granted to the economic operator who fulfils the conditions laid down in Articles 14f-14h;
- (b) an AEO Certificate – Security and Safety shall be granted to the economic operator who fulfils the conditions laid down in Articles 14f-14i;
- (c) an AEO Certificate – Customs Simplifications/Security and Safety shall be granted to the economic operator who fulfils the conditions laid down in Articles 14f-14i.

3. If, on the basis of an AEO Certificate – Customs Simplifications or of an AEO Certificate – Customs Simplifications/Security and Safety, the Authorised Economic Operator, hereinafter referred to as "AEO", applies for one or more authorisations referred to in Articles 260, 263, 269, 272, 276, 277, 282, 283, 313a and 313b, 372 or 454a, the customs authorities in all Member States shall examine only those criteria which are not covered by the criteria for granting the AEO Certificate. All other criteria are considered to be met.

4. The AEO Certificate shall be taken into account during risk analysis in accordance with the type of the certificate, so that an AEO is normally subjected to less physical and document based controls than other operators.

Where, following risk analysis, the competent customs office nevertheless selects for further examination a consignment covered by a summary declaration or a customs declaration lodged by an AEO, it shall carry out the necessary controls as a matter of priority. If the AEO so requests, these controls may be carried out at a place which is different from the place of the customs office involved.

Section 2

Application for an AEO Certificate

Article 14b

1. Application for an AEO Certificate, hereinafter referred to as the "application", shall be made in writing or, where possible, in an electronic form in accordance with the specimen at Annex 1C.

If the applicant so requests, the customs authorities may allow the application to refer only to specific premises of the applicant, when it is possible to identify the flow of the goods connected to these premises. In that case, the examination of the criteria described in Articles 14g and 14i shall correspond to the specific nature of that situation.

2. Where, on receipt of the application, the customs authority considers that it does not contain all the particulars required, the customs authority shall, within a period of 30 calendar days, ask the economic operator submitting the application, hereinafter referred to as the "applicant", justifying the request, to supply the relevant information. The time limits referred to in Articles 14k (1) and 14n (2) shall run from the moment when the customs authority has all the information needed to reach a decision; the customs authorities shall inform the applicant that the information has been received and the date from which the said time limit will run.

Article 14c

1. The application shall be submitted to the customs authority of the Member State where

- the applicant's main accounts are held, including records and documentation enabling the customs authority to verify and monitor the conditions and the criteria necessary for obtaining the AEO Certificate, and where at least part of the operations to be covered by the certificate are conducted; or

- the applicant's main accounts are accessible in the applicant's computer system by the competent customs authority using information technology and computer networks (including records and documentation enabling the customs authority to verify and monitor the conditions and the criteria necessary for obtaining the certificate), and where the applicant's general management activities are conducted, and where at least part of the operations to be covered by the certificate are carried out; or

- otherwise, where the competent customs authority can not be determined under the first or second indent, where the main accounts are held, or where they are accessible, as referred to in the second indent, with the proviso that the applicant's general management activities are conducted in the same Member State. The provisions of Article 14l apply.

If a part of the relevant records and documentation is kept in another Member State, the applicant shall duly complete boxes 13, 16, 17 and 18 of the application form described in Annex 1C. The customs authorities of the Member States concerned shall carry out consultation in accordance with Article 14l.

If the applicant maintains a storage facility or other premises in another Member State, this information shall be provided by the applicant in box 13 of the application form described in Annex 1C, in order to facilitate the examination of the relevant conditions on the spot by the customs authorities of that Member State.

2. Member States shall communicate to the Commission their list of competent offices, to which applications have to be sent, and any subsequent changes thereto. These offices will also act as the issuing offices of the AEO Certificates. The

Commission shall forward such information to the other Member States or make it available on the Internet.

3. The applicant shall provide a readily accessible central point or a contact person within the administration of the applicant, in order to make available to the customs authorities all of the information necessary for proving compliance with the requirements for issuing the certificate.

4. Applicants shall, to the extent possible, submit the necessary data by electronic means to the customs authorities.

Article 14d

1. The application shall be rejected if it does not comply with the provisions of Articles 14b and 14c.

2. The application shall be rejected if the applicant is subject to serious criminal conviction, linked to the economic activity of the applicant or to bankruptcy proceedings at the time of the submission of the application. If the applicant has a legal representative in customs matters who is subject to serious criminal conviction related to an infringement of customs rules and linked to his activity as legal representative, the application shall also be rejected.

Section 3

Conditions and criteria for granting the AEO Certificate

Article 14e

In accordance with Article 5a (2), last indent, of the Code, an economic operator need not be established in the customs territory of the Community where:

- (a) mutual recognition of the AEO Certificates is stipulated in an international agreement between the Community and a third country in which the economic operator is established; in this case the international agreement should specify the administrative arrangements for carrying out appropriate controls on behalf of the Member State's customs authority if required;
- (b) an application for the granting of an AEO Certificate – Security and Safety is made by an airline or a shipping company not established in the Community but which has a regional office there and already benefits from the simplifications described in Articles 324e, 445 or 448, in this case the applicant is deemed to have met the conditions set out in Articles 14f, 14g, 14h and 14i (2).

Article 14f

1. The record of compliance with customs requirements referred to in Article 5a (2), first indent, of the Code is considered appropriate if:

- (a) the applying economic operator,
- (b) the persons in charge of the company or exercising control over its management,
- (c) if applicable, the applicant's legal representative in customs matters, and
- (d) the person responsible in the company for customs matters

have not committed a serious infringement or repeated infringements of customs rules over the last 3 years preceding the submission of the application.

However, the record of compliance with customs requirements can be considered as appropriate if, in cases of repeated infringements, the competent customs authority considers them as of negligible importance in relation to the number or size of the customs related operations and which do not create doubts concerning the good faith of the applicant.

2. If the persons exercising control over the management of the applicant are established or located in a third country, their compliance shall be judged on the basis of records and information that are available.

3. If the applicant has been established for less than 3 years, his compliance shall be judged on the basis of records and information that are available.

Article 14g

To enable the customs authorities to establish that the applicant has a satisfactory system of managing commercial and, where appropriate, transport records, as referred to in Article 5a (2), second indent, of the Code, the applicant shall:

- (a) maintain an accounting system which is consistent with the generally accepted accounting principles applied in the Member State where the accounts are held and which will facilitate audit-based customs control;
- (b) allow the customs authority physical or electronic access to the customs and, where appropriate, transport records;
- (c) have a logistical system which distinguishes between Community and non-Community goods; the fulfilment of this criterion is not needed in the case of AEO Certificate – Security and Safety;
- (d) have an administrative organisation which corresponds to the type and size of business and which is suitable to the management of the flow of goods, and have internal controls capable of detecting illegal or irregular transactions;
- (e) where applicable, have satisfactory procedures in place for the handling of licenses and authorisations connected to commercial policy measures or to trade in agricultural products;
- (f) have satisfactory procedures in place for the archiving of the company's records and information and for protection against the loss of information;
- (g) maintain anti-smuggling measures and raise awareness among the staff in particular upon employment and during training;

- (h) have appropriate information technology security measures to protect the applicant's computer system from unauthorised intrusion and to secure the applicant's documentation.

Article 14h

1. The condition relating to the financial solvency of the applicant referred to in Article 5a (2), third indent, of the Code is considered met, if his solvency can be proven for the past 3 years. Solvency, for the purposes of this Article, shall mean a good financial standing which is sufficient to fulfil the commitments of the applicant, with due regard to the characteristics of the type of the business activity.

2. If the applicant has been established for less than 3 years, his financial solvency shall be judged on the basis of records and information that are available.

Article 14i

1. The applicant's security and safety standards, referred to in Article 5a (2), fourth indent, of the Code are considered appropriate if:

- (a) buildings are constructed of materials, which resist unlawful entry and provide protection against unlawful intrusion;
- (b) appropriate access control measures are in place to prevent unauthorised access to shipping areas, loading docks and cargo areas;
- (c) measures for the handling of goods shall include protection against the introduction, exchange or loss of any material and tampering with cargo units;
- (d) where applicable, procedures are in place for the handling of import and/or export licenses connected to prohibitions and restrictions and to distinguish these goods from other goods;
- (e) the economic operator implements measures allowing a clear identification of his trading partners in order to secure the international supply chain;
- (f) the economic operator conducts, in so far as legislation permits, security screening on employees working in security sensitive positions and interviewing of prospective employees; and carries out periodic background checks;
- (g) active participation in security awareness programmes of the employees concerned.

2. If an airline or shipping company is not established in the Community but has a regional office there and benefiting from the simplifications described in Articles 324e, 445 or 448, submits an application for an AEO Certificate - Security and Safety, it

- a) must be holder of an internationally recognised security and/or safety certificate issued on the basis of the international conventions governing these transport sectors; or
- b) shall be a Regulated Agent on the basis of European Parliament and Council Regulation No 2320/2002 establishing common rules in the field

of civil aviation security, and its implementing provisions, in which case paragraph 3 applies; or

- c) must be a holder of a certificate issued in a third country, if a bilateral agreement concluded between the European Community and the third country provides for its acceptance, to the extent and subject to the conditions laid down in that agreement.

If the airline or shipping company is the holder of a certificate according to point a), the customs authority of the Member State issuing the AEO Certificate shall consider the criteria described in paragraph (1) met to the extent that the criteria for issuing the international certificate are identical or comparable.

3. If the applicant is established in the Community and is a Regulated Agent based on European Parliament and Council Regulation No 2320/2002 establishing common rules in the field of civil aviation security, and its implementing provisions, the criteria mentioned in paragraph (1) of this Article are considered to be met in relation to the premises to which the status of Regulated Agent has been approved.

4. If the applicant, established in the Community, is the holder of an internationally recognised security and/or safety certificate issued on the basis of international conventions, of a European security and/or safety certificate issued on the basis of Community legislation, of an International Standard of the International Organisation for Standardisation, or of a European Standard of the European Standards Organisations, the certificates shall be taken into account, to the extent that the criteria are identical or comparable to those established in the present regulation.

Article 14j

1. The Commission shall, after consultation of the Committee, adopt explanatory notes for the purpose of ensuring the uniform interpretation of the criteria for issuing AEO Certificates and the uniform application of audits based on these criteria.

2. When the customs authority examines the conformity of the applicant with the criteria described in Articles 14 f, 14g, 14h and 14i, the type of business and the size of the applicant shall be taken into account in order to ensure that also small and medium sized companies can become holders of AEO Certificates, provided the criteria are met.

Section 4

Procedure for issuing AEO Certificates

Article 14k

1. The customs office competent, according to Article 14c, for the issuing of the AEO Certificate shall communicate the application to the customs authorities of all other Member States within 5 working days starting from the date on which the application has been received, using the information channel established for this purpose between the Commission and the customs authorities of the Member States.

2. Should the customs authority of any other Member State have relevant information which may prejudice the granting of the certificate, it shall communicate that information to the customs office competent for the issuing of the certificate

within 35 calendar days after the communication according to paragraph 1, using the information channel referred to in paragraph 1.

Article 14l

1. Consultation between the customs authorities of the Member States is required if the examination of one or several criteria described in Articles 14e-14j cannot be performed by the customs authority of the Member State issuing the AEO Certificate. In this case, consultation is obligatory and shall be performed within 60 calendar days, starting from the date of the communication of information by the issuing Member State, in order to enable the issuing of the AEO Certificate or the rejection of the application within the time limits stipulated in Article 14n (2).

If the consulted customs authority fails to react within the reasonable time limit set by the issuing customs authority, the latter authority may assume, at the responsibility and the expense of the consulted customs authority, that the criteria for which the consultation took place are met.

2. If, following the examination provided for under Article 14m, the consulted customs authority establishes that the applicant does not fulfil the relevant criteria, the results, duly documented, shall be transferred to the issuing customs office and the application shall be rejected by the latter. Paragraphs 4,5 and 6 of Article 14n shall apply.

Article 14m

1. The customs authority of the issuing Member State shall examine whether the conditions and criteria for issuing the certificate described in Articles 14e-14i are met. Examination of the criteria laid down in Article 14i shall be carried out at all the premises which are relevant to the customs related activities of the applicant. The examination as well as its results shall be documented by the customs authority.

2. The customs authority of the issuing Member State may accept evidence provided by a recognized professional person in respect of the conditions and criteria referred to in Articles 14g-14i. The recognised professional person shall not be related to the applicant.

Article 14n

1. The customs office, competent according to Article 14c (4), shall issue the AEO Certificate in accordance with the specimen set out at Annex 1D.

2. The AEO Certificate shall be issued within 90 calendar days following submission of the application. This period can be extended by one further period of 30 calendar days where the customs authority is unable to meet the deadline. In that case, the customs authority shall inform the applicant of the reasons for the extension before expiry of the 90 calendar days period.

3. The period described in paragraph 2 can also be extended if, in course of the examination of the criteria, the applicant carries out adjustments to satisfy those criteria.

4. If the result of the examination performed according to Articles 14k-14m would lead to the rejection of the application, the issuing customs office shall

communicate the findings to the applicant and provide him the opportunity to respond within 30 calendar days, before taking such a decision.

5. The rejection of an application shall not lead to the automatic revocation of existing authorisations issued under the customs rules.

6. If the application is rejected, the customs authority shall inform the applicant about the grounds on which the decision is based. The decision on rejection shall be notified to the applicant within the deadlines stipulated in paragraph (2).

Article 14o

The customs office, competent according to Article 14c (4), shall within 5 working days inform the customs authorities of the other Member States that an AEO Certificate has been issued, using the information channel referred to in Article 14k. Information shall also be provided within the same time limit if the application was rejected.

CHAPTER 2

LEGAL EFFECTS OF THE AEO CERTIFICATES

Section 1

General provisions

Article 14p

1. The AEO Certificate shall take effect on the tenth working day after the date of issuing.

2. The period of validity of the AEO Certificate shall not be limited.

3. The AEO Certificate shall be recognised in all Member States.

4. Without prejudice to paragraph 2, the customs authorities shall re-assess the compliance with the conditions and criteria to be met by the AEO on a regular basis:

- at least every third year; or in case of an authorisation issued on the basis of Article 14f last paragraph to an applicant established for less than 3 years, the first re-assessment shall take place at the end of the first year;
- in case of major changes to the relevant Community legislation; or
- in case of reasonable indication that the relevant conditions are not any longer met by the AEO.

Article 14m (2) shall apply *mutatis mutandis*.

5. The results of the re-assessment shall be made available to the customs authorities of all Member States, using the information channels referred to in Article 14k.

Section 2

Suspension of the benefits linked to the AEO Certificates

Article 14q

1. The benefits linked to the AEO Certificate shall be suspended, if a non-compliance with the conditions or criteria for the certificate have been detected or where perpetration of an act that can be punished as a criminal offence is sufficiently founded and is linked to an infringement of customs rules.

Before taking such a decision, the customs authorities shall communicate their findings to the person concerned. The person concerned is entitled to correct the situation and/or express his point of view within 30 calendar days.

However, suspension shall take place immediately where, by virtue of the nature or the level of the threat, the protection of the citizens' security and safety, of public health or of the environment so require. In this case, the customs authority of the Member State which suspends the benefits linked to the certificate shall immediately inform the customs authorities of the other Member States, using the information channel referred to in Article 14k, in order to ensure protection on Community level.

2. If the non-compliant situation is not redressed within that period or in case of perpetration of an act which can be punished as a criminal offence, apart from cases of immediate danger, the competent customs office shall notify the economic operator concerned that the benefits linked to the certificate are suspended for a period of 30 calendar days, to enable the economic operator to take the required measures to regularise the situation. The notification using the information channels referred to in Article 14k shall also be sent to the customs authorities of the other Member States.

3. During the time of suspension, the AEO shall be temporarily excluded from the benefits dependent upon the AEO Certificate including the use of any simplifications or facilitations provided for on the basis of that certificate, except for any customs procedure already started before the date of suspension and needing completion. He will not be automatically excluded from the use of any simplification which has been authorized without reference to his AEO Certificate or for which an authorization may still be granted.

Nevertheless if, in case of an AEO Certificate – Customs Simplifications/Security and Safety, the economic operator concerned fails to fulfil only the conditions described in Article 14i, the certificate shall be temporarily suspended and a new AEO Certificate – Customs Simplifications can be issued at request.

4. When the economic operator has, to the satisfaction of the customs authorities, taken the required measures in order to comply with the conditions and criteria that have to be met by an AEO, the competent customs authority shall withdraw the suspension and inform the economic operator concerned and the customs authorities of the other Member States. The suspension can be withdrawn before the expiry of the time limit stipulated in paragraph (2).

In case of the situation described in the second sub-paragraph of paragraph (3), the original certificate shall be reinstated and the AEO Certificate – Customs Simplifications shall be revoked.

5. If the economic operator concerned fails to take the necessary measures within 30 calendar days of suspension, the competent customs authority shall revoke the AEO Certificate and immediately notify the customs authorities of the other Member States, using the information channels referred to in Article 14k.

In case of the situation described in the second sub-paragraph of paragraph (3), the original certificate shall be revoked definitely and only the new AEO Certificate – Customs Simplifications issued under these conditions shall be valid.

6. The competent customs authority shall suspend the benefits linked to the certificate for a further 30 calendar days if the AEO is unable to regularise the situation within 30 calendar days but can provide evidence that the conditions can be met if the suspension period is extended. The provisions of the second sub-paragraph of paragraphs (3), (4) and (5) shall apply *mutatis mutandis*.

7. The AEO can initiate the suspension of the benefits linked to the certificate when temporarily he is unable to meet certain criteria for that certificate. In this case, the AEO shall notify the customs authority which issued the AEO Certificate accordingly, mentioning the time limit within which the necessary adjustments to meet the eligibility criteria will be taken. He shall inform also about the planned measures and their timescale to regularize the situation.

In this case, the last sentence of paragraph 2, and paragraphs 3 and 4 shall apply *mutatis mutandis*.

If the economic operator concerned fails to regularise the situation within the period described in his notification, the customs authority can authorize a reasonable prolongation if it is still satisfied of the bona fide character of the suspension notification. This prolongation shall be notified to the Commission and to the customs authorities of the other Member States using the information channels referred to in Article 14k.

In all other cases, the AEO Certificate shall be revoked and the competent customs authority shall immediately notify the customs authorities of the other Member States, using the information channel referred to in Article 14k. The second sub-paragraph of paragraph (5) shall apply *mutatis mutandis*.

Section 3

Revocation of the AEO Certificate

Article 14r

1. The AEO Certificate shall be revoked if the economic operator fails to comply with the measures foreseen in Article 14q (4), or in cases of serious infringements related to customs rules without any further right of appeal committed by the economic operator.

2. The AEO Certificate can also be revoked upon request of the economic operator.

3. Revocation shall take effect from the day following its notification.

If, in case of an AEO Certificate – Customs Simplifications/Security and Safety, the economic operator concerned fails to fulfil only the conditions described in Article 14i, the certificate shall be revoked and a new AEO Certificate – Customs Simplifications shall be issued.

4. The competent customs office shall immediately notify the customs authorities of the other Member States using the information channels referred to in Article 14k.

5. Apart from cases described in paragraph 2, the economic operator cannot submit a new application for the granting of the AEO Certificate within 3 years from the date of revocation.

CHAPTER 3
INFORMATION EXCHANGE

Article 14s

1. The AEO shall inform the competent customs office of the significant events which could affect his certificate, including the cases when there is a change in the condition of access to information or in the way the information is available.
2. All relevant information received or possessed by the competent customs office shall be made available to the customs authorities of the other Member States where the AEO carries out activities that are relevant for customs.
3. If a customs authority revokes from an AEO a specific authorisation for the use of a certain customs simplification, it shall so notify the customs office mentioned in Article 14c (4).

Article 14t

1. The electronically transmitted data of the applications, the AEO Certificates, where applicable, their suspension and revocation, as well as other relevant information shall be stored and be accessible to the Commission and the customs authorities of the Member States. The provisions of Article 15 of the Code shall apply.
 2. The competent office referred to in Article 14c shall notify the risk analysis centre of the customs administration of the same Member State of the granting, revocation or suspension of the AEO Certificate. It shall also notify all other competent offices of the other Member States referred to in Article 14c.
 3. The Commission shall publish the list of Authorised Economic Operators on the Internet with prior agreement of the AEO concerned.
- (5) In Part I, Title VI, the title of Chapter 1 is replaced by the following:

"CHAPTER 1
PRE-ARRIVAL DECLARATION"

- (6) The following Section 1 is inserted:

"Section 1
General provisions"

- (7) The following Articles 181b and 181c are inserted.

"Article 181b

The provisions of Article 36a of the Code shall not apply to the following:

- (a) entry of electricity,
- (b) entry by pipeline;
- (c) letters, postcards and printed matter;

- (d) goods accompanied by declarations CN22 or CN23 as provided for in the Universal Postal Union Convention;
- (e) customs declarations made by any other act in accordance with Articles 230, 232, 233 and 236;
- (f) goods contained in travellers' personal luggage;
- (g) cases in which an oral customs declaration is admitted, in accordance with Articles 225, 227, 228, 229(1) and 236;
- (h) movements of goods covered by ATA and CPD Carnets;
- (i) movement of goods under cover of form 302;
- (j) goods carried on board vessels of regular shipping services, duly certified in accordance with Article 313b.

Article 181c

If an international agreement between the Community and a third country provides for the recognition of security checks carried out in the country of export, the conditions set out in the agreement shall apply."

- (8) Article 182 is deleted.
- (9) In Part 1, Title VI, the heading "CHAPTER 2 – SUMMARY DECLARATION" is replaced by:

"Section 2

Summary Declaration"

- (10) Article 183 is replaced by the following:

"Article 183

1. The summary declaration referred to in Article 36b of the Code, shall contain the particulars laid down for such declaration in Annex 30A and must be completed in accordance with the explanatory note in that Annex and any additional rules laid down in other Community legislation.

Summary declarations shall be registered by the customs authorities immediately.

The provisions of Article 199(1) and 203 apply *mutatis mutandis*.

2. The customs authorities shall allow the lodgement of a summary declaration made in writing, accompanied where necessary by loading lists or other appropriate lists, and containing the information required for such declaration only in the following circumstances:

- (a) the customs authorities' computerised system is not functioning; or
- (b) the application of the person lodging the summary declaration is not functioning; or
- (c) a consignment moved under the rules of the Universal Postal Union Convention but not accompanied by a CN22 or CN23 declaration, in which case the customs authorities shall carry out physical control of

these consignments. In these cases the summary declaration is to be lodged at the competent office determined by the customs authorities.

The use of a written summary declaration under point (b) shall be subject to the approval of the customs authorities.

3. The summary declaration shall be signed or authenticated by the person making it.

4. Where goods are brought into the customs territory of the Community under a transit procedure and the transit data is exchanged using information technology and computer networks, and it comprises all of the particulars required for a summary declaration, the transit data can be used as summary declaration.

Provided the transit data containing the required particulars are exchanged within the time limits referred to in Article 183a, those time limits shall be deemed to have been met, even where the goods have been released for transit in a territory outside the customs territory of the Community."

5. In case of combined transportation where the active means of transport crossing the border is purely transporting a primary active means of transport, the obligation to submit the pre-arrival declaration lies with that primary means of transport. However, the time limit for submission of the declaration shall correspond to the time limit relevant for the active means of transport crossing the border.

(11) The following Section 3 is inserted:

"Section 3

Time limits"

(12) The following Articles 183a and 183b are inserted:

"Article 183a

1. The summary declaration referred to in Article 36a of the Code shall be lodged at the customs office of entry within the following time limits:

- a) in the case of maritime traffic
 - i) for containerised cargo, other than where iii) applies, at least 24 hours before loading at the port of departure;
 - ii) for bulk/break bulk cargo, at least 4 hours before arrival at the first port in the customs territory of the Community;
 - iii) if the duration of the voyage is less than 24 hours, at least 2 hours before arrival at the first port in the customs territory of the Community.
- b) for air traffic
 - i) for short haul, at least at time of "wheels up" of aircraft;
 - ii) for long haul, at least 4 hours prior to arrival at the first airport in the customs territory of the Community;

For the purposes of this Article, short haul flight is a flight the duration of which is less than 4 hours from the last airport of

departure in a third country till the arrival to the first Community airport. All other flights are considered to be long haul flights.

For the purposes of this Article, "wheels up" of aircraft is the time when the aircraft actually takes off.

- c) for rail and inland waters traffic, at least 2 hours prior to arrival at the customs office of entry in the customs territory of the Community.
 - d) for road traffic, at least 1 hour prior to arrival at the customs office of entry in the customs territory of the Community.
2. Where the summary declaration is lodged other than by use of data processing technique, the time limit referred to in point (a) iii), point (b) i) and points (c) and (d) of paragraph 1 shall be at least 4 hours.
 3. If the customs authorities' computerised system is temporarily not functioning, the time limits described in paragraph 1 shall still apply, in accordance with the procedure defined by the customs authorities.

Article 183b

1. The time limits referred to in Article 183a (1) do not apply where
 - (a) international agreements between the Community and other countries require the exchange of declaration data within time limits different from those referred to in Article 183a (1); or
 - (b) in cases referred to in Article 181c, or
 - (c) in cases of *force majeure*.
2. Apart from cases where security and safety checks are carried out in the country of export, the time limit shall not be reduced below the period genuinely required for the completion of risk analysis by the customs authorities at the office of entry prior to the goods being brought in the customs territory of the Community.
3. Without prejudice to the obligation laid down in Article 36a of the Code, and the exceptions provided for in this Chapter, where it is found that goods presented to customs are not covered by a summary declaration, the person who brought the goods, or who assumes responsibility for the carriage of the goods, into the customs territory of the Community shall lodge a summary declaration immediately.
4. The lodging of a summary declaration after the stipulated time limit shall not preclude application of the penalties in force."

(13) The following Section 4 is inserted:

"Section 4
Risk analysis"

(14) The following Articles 183c and 183d are inserted:

"Article 183c

1. The customs office of entry shall, upon receipt of the information contained in the summary declaration referred to in Article 36a of the Code, carry out appropriate risk analysis, primarily for security and safety purposes, prior to arrival of the goods in the Community customs territory.

Where the summary declaration has been lodged at an office other than the office of entry, and the details have been transmitted in accordance with Article 36 a (2) and c (1), 2nd subparagraph of the Code, the customs authorities at the office of entry shall take into consideration the results of any risk analysis carried out by the other office when applying this Article.

2. Where goods covered by an exemption, under Article 181b (a) to (i), from the requirement for a summary declaration are brought into the customs territory of the Community, risk analysis shall be carried out upon presentation of the goods, on the basis of the customs declaration covering the goods.

3. Where, for goods carried by the particular type of traffic referred to in Article 183a, (a) (i), the risk analysis provides reasonable grounds for the customs authorities to consider that the intended introduction of the goods into the customs territory of the Community poses a threat to the Community's security and safety, the customs authorities shall notify the person who lodged the summary declaration that the goods should not be loaded. The notification shall be performed before the end of the 24-hour period.

4. The customs authorities shall carry out the risk analysis as soon as is practicable, but in any event within a time-limit that does not exceed the corresponding time limits for the particular type of traffic set out in Article 183a. The goods may be released before the expiry of the time limits referred to in Article 183a, if the results of the risk analysis allow that.

Article 183d

1. Where a vessel or aircraft is to call at more than one port or airport in the customs territory of the Community, provided that it does so without intervening call at any port or airport outside the customs territory of the Community, a summary declaration in accordance with Article 36a of the Code shall be lodged at the first Community port or airport for all the goods carried. The customs authorities at this first port or airport of entry shall carry out the risk analysis for security and safety purposes for all the goods carried.. Additional risk analysis may be carried out for those goods which are discharged at that port or airport.

Where a risk is identified, the customs office of the first port or airport of entry shall, dependent upon the level of threat, either take prohibitive action itself, or pass on the results of the risk analysis to the subsequent ports or airports.

At subsequent ports or airports in the customs territory of the Community, a summary declaration shall only be required for goods to be discharged at that port or airport, except where this information has already been transmitted by the customs office of the first port or airport. The time limit referred to in Article 183a (1) (a) (iii) is waived.

2. Where goods are loaded at a port in the customs territory of the Community for discharge at another Community port and are carried on a vessel moving between Community ports without intervening call at any port outside the customs territory of

the Community, a summary declaration shall only be required for those goods at the Community port at which they are to be discharged. The time limit referred to in Article 183a (1) (a)(iii) is waived.

(15) In Article 184 (1), 'Article 183 (1) is replaced by 'Article 183 (3)'.

(16) The heading "CHAPTER 3 – TEMPORARY STORAGE" is replaced by:

"CHAPTER 2
TEMPORARY STORAGE"

(17) Article 186 is replaced by the following:

"Article 186

1. Where a customs declaration has been lodged at the office of entry as a summary declaration, in accordance with Article 36c of the Code, the customs declaration may be accepted immediately upon the presentation of the goods and the goods placed directly under the declared procedure.

Otherwise, goods presented to customs in accordance with Article 40 of the Code shall be deemed to have been placed under temporary storage and the summary declaration shall be kept by the customs authorities for the purpose of verifying that the goods to which it relates are assigned a customs-approved treatment or use. For the purposes of Article 49 of the Code, the summary declaration shall be deemed to have been lodged on the date of presentation of the goods.

2. For the purposes of paragraph 1, where non-Community goods moved from the office of entry under a transit procedure are presented to customs at an office of destination within the customs territory of the Community, the summary declaration, for the purposes of temporary storage, shall take the form of the copy of the transit declaration intended for the customs authorities at the office of destination.

(18) In Article 187, 'Article 44 (2) is replaced by 'Article 36b (3)'.

(19) The following Chapter heading is inserted after Article 187:

"CHAPTER 3
EXAMINATION OF THE GOODS AND TAKING OF SAMPLES BY THE
PERSON CONCERNED"

(20) The following Article 187a is inserted

"Article 187a

1. Permission to examine the goods under Article 42 of the Code shall be granted to the person empowered to assign the goods a customs-approved treatment or use at his oral request, unless the customs authorities consider, having regard to the circumstances, that a written request is required. The taking of samples may be authorised only at the written request of the person concerned.

2. The written request as referred to in paragraph 1 may be made in writing or electronically. It shall be signed by the person concerned, or authenticated, and lodged with the relevant customs authorities. It shall include the following particulars:

- (a) name and address of the applicant;
- (b) the location of the goods;
- (c) reference to the summary declaration, where it has already been presented, save where the customs office undertakes to enter such information, or indication of the previous customs procedure, or the particulars for identifying the means of transport on which the goods are located;
- (d) all other particulars necessary for identifying the goods.

The customs authorities shall communicate their decision on the request to the person concerned. Where the request is for the taking of samples, the said authorities shall indicate the quantity of goods to be taken.

3. Prior examination of goods and the taking of samples shall be carried out under the supervision of the customs authorities, which shall specify the procedures to be followed in each particular case.

The person concerned shall bear the risk and the cost of unpacking, weighing, repacking and any other operation involving the goods. He shall also pay any costs in connection with analysis.

4. The samples taken shall be the subject of formalities with a view to assigning them a customs-approved treatment or use. Where examination of the samples results in their destruction or irretrievable loss, no debt shall be deemed to have been incurred. Article 182 (5) of the Code shall apply to waste and scrap.

(21) Article 201 is replaced by the following:

"Article 201

1. The declaration shall be lodged at one of the following places;
 - (a) at the customs office responsible for the place where the goods were, or are to be, presented in accordance with the customs rules;
 - (b) at the customs office responsible for supervising the place where the exporter is established or where the goods are packed or loaded for export shipment, except where otherwise provided for in accordance with Article 161(5) of the Code.

The declaration may be lodged as soon as the goods have been presented or, in the case of a declaration lodged in accordance with point (b) of subparagraph 1, are available to the customs authorities for control.

2. The customs authorities may authorize the declaration to be lodged before the declarant is in a position to present the goods, or make them available for control, at the customs office where the declaration was lodged or at another customs office or place designated by the customs authorities. In this case, the customs authorities may set a time limit, to be determined according to the circumstances, for presentation or availability of the goods. If the goods have not been presented or made available within this time limit, the declaration shall be considered not to have been lodged.

The declaration may be accepted only after the goods in question have been presented to customs or have, to the satisfaction of the customs authorities, been made available for control."

(22) In Article 212, the following second sub paragraph is added to paragraph 1:

" Where a customs declaration is used as a summary declaration, in accordance with Article 36c(1) of the Code, that declaration must, in addition to the particulars required for the specific procedure under Annex 37, include the particulars for a summary declaration set out in Annex 30A".

(23) In Article 216, the following paragraph 3 is added:

"3. Where a customs declaration is required for goods to be brought out of the customs territory of the Community, in accordance with Article 182 b of the Code, that declaration must, in addition to the particulars required for the specific procedure under Annex 37, include the particulars for a summary declaration set out in Annex 30A."

(24) In Article 251(2)(b), 'Article 796' is replaced by 'Article 792a'.

(25) Article 254 is replaced by the following:

"Article 254

Declarations for release for free circulation which the customs authorities may accept, at the declarant's request, without their containing certain of the particulars referred to in Annex 37 shall contain at least the particulars described for an incomplete declaration in Annex 30A."

(26) Article 260, (2) is replaced by the following:

"2. Such simplified declaration may be in the form of either

- an incomplete declaration on a Single Administrative Document; or
- an administrative or commercial document, accompanied by a request for release for free circulation.

It shall contain at least the particulars described for a simplified declaration in Annex 30A."

(27) In Article 261, the following paragraph 4 is added:

" 4. Where the person concerned is an Authorised Economic Operator who benefits from simplifications provided for under the customs rules, by the customs authorities of a Member State, the customs authorities in all Member States shall examine only the criteria set out in paragraph 2, second indent. All other criteria mentioned in paragraphs 1 and 2 are considered to be met."

(28) Article 262 (1) is replaced by the following:

"1. The authorization referred to in Article 260 shall:

- designate the customs office(s) competent to accept simplified declarations;
- specify the goods to which it applies; and
- make reference to the guarantee to be provided by the person concerned to cover any customs debt which may arise.

It shall also specify the form and content of the supplementary declarations, and shall set the time limits within which they must be lodged with the customs authority designated for this purpose."

(29) In Article 264, the following paragraph 3 is added:

"3. Where the person concerned is an Authorised Economic Operator who benefits from simplifications provided for under the customs rules, the customs authorities in all Member States shall examine only the criteria set out in paragraph 2, second indent. All other criteria mentioned in this Article are considered to be met."

(30) Article 266 (3) is replaced by the following:

"3. The entry in the records referred to in points (a), (b) and (c) of paragraph 1 may be replaced by any other formality offering similar guarantees stipulated by the customs authorities. The entry shall indicate the date on which it is made and contain the particulars described for a declaration under the local clearance procedure in Annex 30A"

(31) Article 268 (1) is replaced by the following:

"1. Declarations for the customs warehousing procedure which the customs office of entry may accept at the declarant's request without their containing certain of the particulars referred to in Annex 37 shall contain the particulars described for an incomplete declaration in Annex 30A."

(32) In Article 270, the following paragraph 5 is added:

"5. Where the person concerned is an Authorised Economic Operator who benefits from simplifications provided for under the customs rules, the customs authorities in all Member States shall examine only the criteria set out in paragraph 3, second indent. All other criteria mentioned in paragraphs 1, 2 and 3 are considered to be met."

(33) Article 271 is replaced by the following:

"Article 271

The authorization referred to in Article 269 (1) shall lay down the specific rules for the operation of the procedure, including the office(s) of entry for the procedure.

A supplementary declaration need not be provided."

(34) Article 275 (1) is replaced by the following:

"1. Declarations for placing goods under a customs procedure with economic impact other than outward processing or customs warehousing which the customs

office of entry for the procedure may accept at the declarant's request without their containing certain of the particulars referred to in Annex 37 or without their being accompanied by certain documents referred to in Article 220 must contain the particulars described for an incomplete declaration in Annex 30A."

(35) Article 279 is replaced by the following:

"Article 279

1. The formalities to be carried out at the customs office of export as provided for in Article 792 may be simplified in accordance with the provisions of this Chapter.
2. The provisions of Articles 792a and 793 and, where appropriate, 796a to 796f, shall apply to this Chapter.
3. Where the customs rules provide for another document to replace Copy 3 of the Single Administrative Document, the provisions of this Chapter shall apply, *mutatis mutandis*, to that other document."

(36) Article 280 is replaced by the following:

"Article 280

1. Export declarations which the customs office may accept, at the declarant's request, without their containing certain of the particulars referred to in Annex 37 shall contain at least the particulars for incomplete declarations described in Annex 30A.
2. Articles 255 to 259 shall apply *mutatis mutandis* to export declarations."

(37) Article 281 is replaced by the following:

"Article 281

Where Article 789 applies, the supplementary or replacement declaration may be lodged at the customs office responsible for the place where the exporter is established.

The incomplete declaration shall include the office where the supplementary declaration will be lodged. The customs office where the incomplete declaration is lodged shall send copy Nos 1 and 2 to the customs office where the supplementary declaration or replacement declaration is lodged.

(38) Article 282 (2) is replaced by the following:

"2. Without prejudice to Articles 222 and 288, the simplified declaration shall take the form of the Single Administrative Document containing at least the particulars for simplified declarations described in Annex 30A. Article 280 (2) shall apply *mutatis mutandis*. "

(39) Article 285 is replaced by the following:

"Article 285

1. The approved exporter shall, before removal of the goods from the places referred to in Article 283 and within the time-limits prescribed in accordance with Articles 592b and 592c:

- (a) duly advise the customs office of export of such removal by the lodging of a simplified declaration, as referred to Article 282;
- (b) make available to the customs authorities any documents the presentation of which may be required for application of the provisions governing export of the goods.

2. The approved exporter may lodge a complete export declaration in place of the simplified declaration referred to in paragraph 1 (a). In such cases, the requirement for a supplementary declaration, pursuant to Article 76 (2) of the Code, shall be waived."

(40) The following Article 285a is inserted:

"Article 285a

1. The customs authorities may exempt an approved exporter from the requirement to lodge a simplified declaration at the customs office of export for each removal of goods. This shall be only provided where, before removal of the goods from the places referred to in Article 283 and within the time-limits prescribed in accordance with Articles 592b and 592c:

- (a) the approved exporter advises the said office of each removal, in the manner and form specified by that office for that purpose, and has supplied, or has made available, to the customs authorities all of the information that they consider necessary to enable them to exercise effective pre-departure risk analysis and their right to examine the goods before granting their release, should the need arise; and
- (b) the approved exporter enters the said goods in his records. Such entry may be replaced by any other formality offering similar guarantees stipulated by the customs authorities. The entry shall indicate the date on which it is made and the particulars described for the local clearance procedure in Annex 30A. Article 280 (2) shall apply *mutatis mutandis*.

2. The customs authorities shall ensure that the requirements for the exchange of such data between the customs office of export and other customs offices can be met."

(41) Article 286 (3) and (4) are replaced by the following:

"3. Before the departure of the goods the approved exporter shall:

- (a) carry out the procedures referred to in Article 285 or 285a;
- (b) indicate on Copy No 3 of the Single Administrative Document the particulars described in Annex 30A."

4. Box 44 of the Copy No 3, completed in accordance with paragraph 2, shall include the number of the authorization and the name of the issuing customs office."

(42) Article 287 (1) is replaced by the following:

"1. The authorization referred to in Article 283 shall lay down the specific rules for the operation of the procedure and in particular shall stipulate the following:

- (a) the goods to which it applies,
- (b) the form of the obligations referred to in Article 285a,
- (c) the method of release of the goods; where the customs office of export applies the provisions of Articles 796a to 796f, release shall be granted in accordance with Article 796b;
- (d) the content of Copy No 3 of the Single Administrative Document and the means by which it is to be validated,
- (e) the procedure for presenting the supplementary declaration and the time limit within which it must be lodged."

(43) Article 288 (2) is replaced by the following:

"2. The document or medium referred to in paragraph 1 shall contain at least the particulars described in Annex 30A for the procedure to be used and shall be accompanied by a request for export.

Where circumstances so permit, the customs authorities may allow this request to be replaced by a global request covering export operations to be carried out over a given period, provided that the economic operator has provided the customs authorities with all of the information they consider necessary to enable them to exercise effective pre-departure risk analysis and their right to examine the goods should the need arise. A reference to the authorization shall be made on the document or medium in question."

(44) In Article 289, the following sub paragraph is added:

"However, the information they consider necessary to enable them to exercise effective pre-departure risk analysis and their right to examine the goods should the need arise must be available to the customs authorities."

(45) In Article 313b, the following paragraph 3a is inserted:

"3a. Where the shipping company is an Authorised Economic Operator who benefits from simplifications provided for under the customs rules, the customs authorities of all of the Member States concerned shall examine only the criteria in paragraph 3 (c) and (d). All other criteria mentioned in this Article are considered to be met."

(46) Article 367 is replaced by the following:

"Article 367

The provisions of this subsection shall not apply to the simplified procedures specific to the modes of transport referred to in Article 372 (1) (g)."

(47) Article 368 is deleted.

(48) In Article 373, the following paragraph 3 is added:

"3. Where the person concerned is an Authorised Economic Operator who benefits from simplifications provided for under the customs rules, the criterion mentioned in paragraph 1 (c) concerning customs legislation and the criterion in paragraph 2 (b) are considered to be met."

(49) In Article 454a, the following paragraph 5 is added;

"5. Where the person concerned is an Authorised Economic Operator who benefits from simplifications provided for under the customs rules, the criterion mentioned in paragraph 2(c) concerning customs legislation of this Article and the criterion in point (b) of Article 373(2) are considered to be met."

(50) The heading of Part II, Title IV is replaced by

"IMPLEMENTING PROVISIONS RELATING TO EXPORTATION"

(51) The heading of Part II, Title IV, Chapter 1, is replaced by

"CHAPTER 1

PROVISIONS ON PRE-DEPARTURE DECLARATIONS WHERE A CUSTOMS DECLARATION HAS BEEN LODGED IN ACCORDANCE WITH ARTICLE 182b OF THE CODE"

(52) The following is inserted after the amended title of Chapter 1:

"Article 592a

The provisions of the third indent of Article 182a (2) of the Code shall not apply to the following:

- (a) exit of electricity,
- (b) exit by pipeline;
- (c) letters, postcards, printed matter;
- (d) goods accompanied by declarations CN22 or CN23, provided the customs authorities are assured that the postal services enforce the rules on prohibitions set out in the Universal Postal Union Convention;
- (e) customs declarations made by any other act in accordance with Articles 231, 233, 235, 236;
- (f) goods contained in travellers' personal luggage;
- (g) cases in which an oral declaration is admitted in accordance with Articles 226, 227, 228, 229 (2), 235, 236);
- (h) movement of goods covered by ATA and CPD Carnets:
- (i) movement of goods under cover of form 302.
- (j) goods carried on board vessels of regular shipping services, duly certified in accordance with Article 313b.

Article 592b

1. Whenever goods leaving the customs territory of the Community are covered by a customs declaration, the customs declaration covering the goods shall be lodged at the customs office of export or of departure within the following time limits:

- (a) in the case of maritime traffic
 - i) for containerised cargo, at least 24 hours before the goods are loaded onto the vessel on which they are to leave the customs territory of the Community;
 - ii) for bulk/break bulk cargo, at least 4 hours before leaving the port in the customs territory of the Community;
 - iii) if the duration of the voyage is less than 24 hours, at least 2 hours before leaving the port in the customs territory of the Community;
- (b) for air traffic, at least 30 minutes prior to departure from an airport in the customs territory of the Community;
- (c) for rail and inland waters traffic, at least 2 hours prior to departure from the customs office of exit;
- (d) for road traffic, at least 1 hour prior to departure from the customs office of exit;
- (e) for suppliers of spare and repair parts, and foodstuff used for consumption on board of ships or aircraft, at least 15 minutes prior to departure of the means of transport from the port or airport in the customs territory in the Community;
- (f) where Commission Regulation No 800/1999 of 15 April 1999 laying down common detailed rules for the application of the system of export refunds on agricultural products applies, at the time of submission of the export declaration.

2. Where the customs declaration is lodged other than by use of data processing technique, the time limit referred to in paragraph (1) points (a) iii), (b), (c) and (d) above shall be at least 4 hours.

3. If the customs authorities' computerised system is temporarily not functioning, the time limits described in paragraph 1 shall still apply, in accordance with the procedure defined by the customs authorities.

4. In case of inter-modal transportation, the time limit relevant to the means of transport leaving the customs territory of the Community is applicable.

5. In case of combined transportation where the active means of transport crossing the border is purely transporting a primary active means of transport, the obligation to submit the pre-departure declaration lies with that primary means of transport.

Article 592c

1. The time limits referred to in Article 592b shall not apply, where international agreements between the Community and other countries require the exchange of declaration data within time limits different from those referred to in Article 592b.

2. The time limit shall not, in any event, be reduced below the period genuinely required for completion of risk analysis by the customs authorities prior to the goods being brought out of the customs territory of the Community.

Article 592d

1. The competent customs office shall, upon lodgement of the customs declaration, carry out appropriate risk based controls, prior to release of the goods for exportation. Goods may be released before the expiry of the time limits referred to in Article 592b, if the results of the risk analysis allow that.

2. Where goods covered by an exemption, under Article 592a (a) to (i), from the requirement for a summary declaration are brought out of the customs territory of the Community, risk analysis shall be carried out upon presentation of the goods, on the basis of the customs declaration covering the goods.

3. Without prejudice to the obligation laid down in Article 182b of the Code, and the exceptions provided for in this Chapter, where it is found that goods presented to customs are not covered by a customs declaration containing the particulars necessary for the pre-departure declarations, the person who brings the goods, or who assumes responsibility for the carriage of the goods out of the customs territory of the Community, shall lodge a customs declaration or summary declaration immediately.

4. The lodging of a customs declaration or a summary declaration after the stipulated time limit shall not preclude application of the penalties in force.

CHAPTER 2

EXPORT PROCEDURE

Section 1

Export declaration

Article 592e

1. Export declarations shall comply with the structure and particulars set out in this Chapter, Articles 279 to 289, Annex 37 or Annex 30A, and, and shall be lodged at the office of export using a data-processing technique.

2. The customs authorities shall accept an export declaration made in writing on a form corresponding to the specimen set out in Annexes 31 to 34, and containing the minimum list of data set out in Annex 37 for the particular export procedure, only in the following circumstances:

- (a) the customs authorities' computerised declaration processing system is not functioning, or
- (b) the declarant's application is not functioning.

3. The use of a written export declaration under paragraph 2 (b) shall be subject to the approval of the customs authorities.

4. Where the goods are exported by travellers who have no direct access to the customs' computerised system and so have no means of lodging the export declaration using a data processing technique at the office of departure, the customs authorities

shall authorise the traveller to use an export customs declaration made in writing on a form corresponding to the specimen set out in Annex 37 and containing the minimum list of data set out in that Annex for the particular export procedure.

5. In the cases referred to in paragraphs 3 and 4, the customs authorities shall ensure that the requirements for the exchange of export data between the customs office of export and other customs offices can be met. "

(53) After Article 592e, the following is inserted:

"Section 2

General provisions"

(54) Article 791(2) is deleted.

(55) After Article 791, the following text is inserted:

"Section 3

Formalities at the Office of Export"

(56) Article 792 is replaced by the following:

"*Article 792*

1. Without prejudice to Article 207, where the export declaration is made on the basis of the Single Administrative Document, Copies 1, 2 and 3 shall be used. The customs office where the export declaration has been lodged (customs office of export) shall stamp Box A and, where appropriate, complete box D. On granting release of the goods, it shall retain Copy 1, send Copy 2 to the statistical office of the Member State of the customs office of export and, where the provisions of Articles 796a to 796f cannot be applied, return Copy 3 to the person concerned.

2. Where the export declaration is processed at the office of export using a computer system, Copy 3 of the declaration may be replaced by an accompanying document printed out from the customs authority's computer system. This document shall contain at least the data required for the export accompanying document referred to in Article 796b.

Where authorised, the accompanying document may be printed out from the declarant's computer system.

3. When the entire operation is carried out on the territory of one Member State, that Member State may waive the use of Copy 3 of the declaration or the accompanying document referred to in paragraph 2 of this Article, provided that the requirements of Article 182b (2) of the Code are met.

4. Where the goods are to leave the customs territory of the Community via the territory of another Member State, the provisions of Articles 796a to 796f shall apply.

However, if the provisions of Articles 796a to 796f cannot be applied, Copy 3 of the declaration may be replaced by the export accompanying document referred to in Article 796b.

(57) After Article 792, the following Article is inserted:

"Article 792a

1. Where goods released for export do not leave the customs territory of the Community, the exporter shall immediately inform the customs office of export. Where applicable, Copy 3 of the declaration in question shall be returned to that office. The customs office of export shall invalidate the export declaration.

2. Where, in the cases referred to in Article 793 (7) or (8), a change in the transport contract has the effect of terminating inside the customs territory of the Community a transport operation which should have finished outside it, the companies or authorities in question may only carry out the amended contract with the agreement of the customs office referred to in Article 793 (3) (a) or, in the case of a transit operation, the office of departure. In this case Copy 3 should be returned and the declaration invalidated.

3. The customs office of export may ask the exporter to provide evidence that the goods have left the customs territory of the Community.

Where, after a period of one year from the date of release of the goods for export, the goods have not left the customs territory of the Community, or proof of such export cannot be provided, the export declaration shall be invalidated. The customs office of export shall advise the declarant accordingly.

(58) After Article 792a, the following text is inserted:

"Section 4

Formalities at the Office of Exit"

(59) Article 793 is replaced by the following:

"Article 793

1. Without prejudice to Articles 796a to 796f, where the customs rules provide for another document to replace Copy 3 of the Single Administrative Document, the provisions of this Title shall apply, *mutatis mutandis*, to that other document.

2. Copy 3 of the Single Administrative Document and the goods released for export shall be presented together to customs at the customs office of exit.

3. The customs office of exit shall be:

- (a) in the case of goods exported by rail, post, air or sea, the customs office competent for the place where the goods are taken over by an Authorised Economic Operator – Customs Simplifications/Security and Safety under a single transport contract for transport out of the customs territory of the Community to whom this facilitation has been granted, provided that the whole transport movement on the customs territory of the Community is performed by one or more AEOs – Customs Simplifications/Security and Safety
- (b) in the case of goods exported by pipeline and of electrical energy, the office designated by the Member State where the exporter is established;

- (c) in the case of goods exported by other means or in circumstances not covered by (a) and (b), the last customs office before the goods leave the customs territory of the Community.

4. The customs office of exit shall carry out appropriate risk based controls prior to the departure of the goods from the Community customs territory, primarily ensure that the goods presented correspond to those declared. The customs office of exit shall supervise the physical departure of the goods.

Where the export customs declaration has been lodged at an office other than the customs office of exit, and the details transmitted in accordance with Articles 182b (2) of the Code, the customs authorities at the customs office of exit may take account of the results of any control carried out by the other office when applying this paragraph.

5. Where the declarant enters 'RET-EXP' in Box 44, or otherwise indicates his wish to have Copy No 3 returned to him, the customs office of exit shall certify the physical departure of the goods by means of an endorsement on the back and shall give that copy to the person who presented it or to an intermediary named on the Copy 3 and established in the district of the customs office of exit, for return to the declarant. The endorsement shall take the form of a stamp showing the name of the office of exit and the date.

In the case of split exportation, the endorsement shall be given only for those goods which are actually exported. In the case of split exportation via several different customs offices of exit, the customs office of exit where the original of Copy 3 was presented shall, upon receiving a duly substantiated request, certify a copy of Copy 3 for each part of the goods in question, with a view to it being presented to another office of exit concerned. The original of Copy 3 shall be noted accordingly.

When the entire operation is carried out on the territory of one Member State, that Member State may provide for the non-endorsement of Copy 3, in which case this copy shall not be returned.

6. Where the customs office of exit establishes that goods are missing, it shall note the copy of the declaration presented and inform the customs office of export.

Where the customs office of exit establishes that there are goods in excess, it shall refuse exit to these goods until the export formalities have been completed.

When the customs office of exit establishes a discrepancy in the nature of the goods, it shall refuse exit until the export formalities have been completed, and shall also inform the customs office of export.

7. In the cases referred to in paragraph 3 (a), the customs office of exit shall endorse Copy 3 of the export declaration in accordance with paragraph 5 after making the endorsement 'Export' on the transport document and affixing its stamp. Where, in the case of regular shipping lines or direct transport or flights to destinations outside the customs territory of the Community, the operators are able to guarantee the regularity of operations by other means, the endorsement 'Export' shall not be required.

8. Where goods sent out of the customs territory of the Community or to a customs office of exit under a transit procedure are concerned, the office of departure shall endorse Copy 3 in accordance with paragraph 5 and return it to the declarant.

Where an accompanying document is required, it shall be endorsed with the word 'Export'.

The endorsement and return to the declarant of the Copy 3 referred to in the first subparagraph shall also apply to goods released for export which are not placed under a transit procedure but are sent to a customs office of exit included in a single manifest transit declaration provided for by Article 445 or Article 448 and identified in accordance with Article 445 (3) (e) or Article 448 (3) (e).

The customs office of exit shall control the physical exit of the goods.

The first subparagraph shall not apply where presentation at the office of departure as referred to in Article 419 (4) and (7) and Article 434 (6) and (9) is dispensed with.

9. Where goods under excise duty suspension arrangements are sent out of the customs territory of the Community under cover of the accompanying document provided for by Regulation (EEC) No 2719/92, the customs office of export shall endorse Copy No 3 of the Single Administrative Document in accordance with paragraph 4 and return it to the declarant after entering the word 'Export' and affixing the stamp referred to in paragraph 5 on all copies of the Administrative Accompanying Document.

Reference shall be made to the accompanying document on Copy No 3 of the Single Administrative Document and vice versa.

The customs office of exit shall supervise the physical exit of the goods and send back the copy of the Administrative Accompanying Document in accordance with Article 19 (4) of Council Directive 92/12/EEC.

Where paragraph 6 applies, the annotation shall be entered on the Administrative Accompanying Document."

(60) After Article 793, the following text is inserted:

"Section 5

Other provisions"

(61) Article 795 is replaced by the following:

"*Article 795*

Where goods leave the customs territory of the Community without an export customs declaration, such declaration shall be lodged retrospectively by the exporter at the customs office competent for the place where he is established. The provisions of Article 790 shall apply in these circumstances.

Acceptance of this declaration shall be subject to presentation by the exporter of reference to the pre-departure summary declaration referred to in Article 842b, or, to the satisfaction of the customs authorities of the customs office concerned, of evidence concerning the nature and quantity of the goods in question, and the circumstances under which they left the customs territory of the Community. That office shall also endorse Copy 3 of the Single Administrative Document.

Retrospective acceptance of the declaration shall not preclude application of the penalties in force nor the consequences which may arise as regards measures under the common agricultural or commercial policy."

(62) Article 796 is deleted.

(63) In Part 2, Title IV, Chapter 1 the following Section 6 is added:

"Section 6

Specific provisions applicable where export data is exchanged between customs authorities using information technology and computer networks

Article 796a

Articles 4 d and 4e shall apply to the export and outward processing procedure.

Article 796b

1. Without prejudice to Article 796d (2), the office of export shall authorise release of the goods by issuing the export accompanying document to the declarant. The export accompanying document shall correspond to the specimen and notes in Annex [...].

2. Where authorised, the export accompanying document may be printed out from the computer system of the declarant.

Article 796c

On release of the goods, the office of export shall transmit details of the export movement to the declared office of exit using the 'Anticipated Export Record' message. This message shall be based on data derived from the export declaration, amended where necessary, and completed as appropriate.

Article 796d

The export accompanying document and the goods released for export shall be presented to customs at the customs office of exit. The customs authorities may require that notification of the arrival of the goods is communicated to them electronically, in which case the need for an export accompanying document may be waived. Such notification shall contain a reference to the movement reference number.

Where the office of export and the office of exit are both known to be connected to the Export Control System, there is no risk of diversion and suitable arrangements exist for release and notification of arrival, the customs authorities may agree to dispense with the export accompanying document.

Article 796e

1. The office of exit shall supervise the physical departure of the goods from the customs territory of the Community.

Any examination of the goods shall be carried out using the 'Anticipated Export Record' message received from the office of export as a basis for such examination.

2. Except where justified, the customs office of exit shall forward the 'Exit Results' message to the customs office of export at the latest on the working day following the day the goods are brought out of the customs territory of the Community.

3. In the case of split exportation, where goods covered by one 'Anticipated Export Record' are moved to a customs office of exit as one consignment but subsequently exit the customs territory of the Community from that office of exit as more than one consignment, the customs office of exit shall control the physical exit of the goods and send the 'Exit Results' only when all of the goods have left the customs territory of the Community.

Where goods covered by one 'Anticipated Export Record' are moved to a customs office of exit as one consignment but subsequently exit the customs territory of the Community as more than one consignment and through more than one customs office of exit, in particular where part of the consignment is transferred to another place of exit from the customs territory of the Community, the customs office of exit where the consignment was first presented shall, upon receiving a duly substantiated request, certify a copy of the 'Export Accompanying Document' for each part of the goods in question, with a view to it being presented to another customs office of exit. The actual customs office of exit of the goods covered by the copy 'Export Accompanying Document' shall supervise the physical departure of the goods, endorse the copy 'Export Accompanying Document' with the details and return it to the customs office of exit which issued it. The customs office of exit where the consignment was first presented shall send the 'Exit Results' only when all of the goods have left the customs territory of the Community.

Where goods covered by one export declaration are moved to one office of exit as more than one consignment, or goods covered by one export declaration are moved to more than one office of exit as more than one consignment, each individual consignment must be covered by an individual 'Anticipated Export Record' and an individual 'Accompanying Export Document'.

Article 796f

1. The customs office of export shall, upon receipt from the customs office of exit of confirmation of the exit of the goods from the customs territory of the Community, be responsible for certifying the physical departure of the goods for the declarant, as referred to in the Article 793 (5), by use of the 'Export Notification' message or in the form specified by that office for that purpose.

2. Where the customs office of export is informed by the exporter, in accordance with Article 796, that goods released for export have not left and are not to leave the customs territory of the Community, or the declaration is invalidated in pursuant to Article 792a the customs office of export shall immediately cancel the export declaration and advise the declared of customs office of exit of the cancellation, by use of the 'Export Cancellation Notification'.

(64) In Article 806, the following point (h) is added:

"(h) any additional particulars required for a summary declaration, referred to in Annex 30A, when required under Article 182c of the Code."

(65) Articles 811 and 814 are deleted.

(66) In Part 2, Title V, Chapter 2, the following is inserted after the heading '*Re-exportation, destruction and abandonment*':

"Section 1

Re-exportation"

(67) Article 841 is replaced by the following:

"Article 841

1. Where re-exportation is subject to a customs declaration the provisions of Articles 788 to 796f shall apply *mutatis mutandis*, without prejudice to particular provisions which may apply when the previous customs procedure with economic impact is discharged.

2. Where an ATA carnet is issued for re-exportation of goods under temporary importation, the customs declaration may be lodged at a customs office other than that referred to in the first sentence of Article 161(5) of the Code. "

(68) The following Article 841a is inserted:

"Article 841a

Where re-exportation is not subject to a customs declaration, a summary declaration shall be lodged in accordance with Articles 182a and 182c of the Code and Articles 843a to 842e.

These provisions shall not, however, apply to the re-exportation of non-Community goods which have been brought into the customs territory of the Community

- which are not unloaded from the means of transport carrying them; or
- which are transhipped at the place where they are unloaded.

In such cases, the summary declaration made under Article 36a of the Code or under Article 183d (1) or (2) shall be deemed also to meet the requirement of Article 182c of the Code.

The short-term storage of goods in connection with such transhipment shall be considered to be an integral part of the transhipment. The control measures shall take account of the special nature of the situation."

(69) After Article 841a, the following text is inserted:

"Section 2

Destruction and abandonment"

(70) In Part II, Title VI, the following Chapter 1 is inserted after the heading ' GOODS LEAVING THE CUSTOMS TERRITORY OF THE COMMUNITY':

"CHAPTER 1

PRE-DEPARTURE SUMMARY DECLARATION

Article 842a

Where goods to be brought out of the customs territory of the Community are not covered by a customs declaration, a summary declaration shall be lodged in accordance with Article 182c of the Code.

These provisions shall not, however, apply

- to the cases listed in Articles 592a (a) to (j);
- where Community goods are loaded in the customs territory of the Community for discharge at a port or airport in the customs territory of the Community and are carried on a vessel or aircraft moving between ports or airports in the customs territory of the Community without intervening call at any port or airport outside the customs territory of the Community.

Article 842b

1. The summary declaration referred to in Article 182c of the Code, shall contain the particulars laid down for such declaration in Annex 30A and must be completed in accordance with the explanatory note in that Annex and any additional rules laid down in other Community legislation.

Pre-departure summary declarations which comply with the conditions of this Article shall be registered by the customs authorities immediately.

The summary declaration referred to in Article 182d (2) of the Code shall be registered by the customs office of exit.

The provisions of Articles 199 (1) and 203 apply *mutatis mutandis*.

2. The customs authorities shall allow the lodgement of a summary declaration made in writing, accompanied where necessary by loading lists or other appropriate lists, and containing the information required for such declaration only in the following circumstances:

- (a) the customs authorities' computerised system is not functioning, or
- (b) the application of the person lodging the summary declaration is not functioning.

The use of a written summary declaration under paragraph 2(b) shall be subject to the approval of the customs authorities.

3. The summary declaration shall be signed or authenticated by the person making it.

Article 842c

1. The summary declaration covering the goods shall be lodged at the office of exit within the time limits stipulated in Article 592b (1).

Article 592b (2) to (5), Article 183b (3) and Article 183c (2) shall apply *mutatis mutandis*.

2. The competent customs office shall, upon lodgement of the summary declaration, carry out appropriate risk based controls, primarily for safety and security purposes, prior to release of the goods for exit from the Community

3. Without prejudice to the obligation laid down in Article 182c of the Code, and the exceptions provided for in this Chapter, where it is found that goods intended to be taken out of the Community customs territory for which a summary declaration is required are not covered by such a declaration, the person who is to bring the goods, or who assumes responsibility for the carriage of the goods, out of the customs territory of the Community shall lodge a summary declaration immediately.

The competent customs office shall carry out the risk analysis referred to in paragraph 2 of this Article as soon as is practicable, but in any event within a time corresponding to the time limits in Article 592b for the particular type of traffic. Goods may be released before the expiry of the time limits referred to in Article 842d (1), if the results of the risk analysis allow that.

4. The competent customs office shall notify the person who lodged the summary declaration if the goods are not to be released. Such notification should be given within reasonable time after the risk assessment has been finalised for these goods.

Article 842e

Articles 592c shall apply, *mutatis mutandis*, to summary declarations."

(71) After Article 842e, the following text is inserted:

"CHAPTER 2

TEMPORARY EXPORT"

(72) In Article 843 (1), 'Title' is replaced by 'CHAPTER'.

(73) The following Article 865a is inserted:

"Article 865a

Where the summary declaration has been amended and the behaviour of the person concerned does not suggest any fraudulent dealing, no customs debt shall be incurred on the basis of Article 202 of the Code through the unlawful introduction of the goods which prior to the amendment of the declaration were not correctly declared

(74) In Article 912c (2), final indent, 'Article 793 (2) is replaced by 'Article 793 (3)'.

(75) In Article 915, the third subparagraph ' Article 791 (2) shall cease to apply from 1 January 1996' is deleted.

(76) Annex [1C] is inserted in accordance with Annex 1 of this Regulation.

(77) Annex [1D] is inserted in accordance with Annex 1 of this Regulation.

(78) Annex [30A] is inserted in accordance with Annex 1 of this Regulation.

Article 2

This Regulation shall enter into force on the [seventh](#) day following that of its publication in the *Official Journal of the European Union*.

However, the provisions of Part 1 Title VI Chapter 1 concerning pre-arrival declarations (Articles 181b, 181c, 183, 183a-183d), of Part 2 Title IV Chapter 1 and Part 2 Title VI Chapter 1 concerning pre-departure declarations (Articles 592a-592e and 842a-842e), as well as Articles 186, 201 (2), 212 (1) second sub-paragraph, 216 (3), 285, 285a, 286 (3), 287 (1), 288 (2), 289, 795, 806 (h), 841a, 865a Article 183 (2), Article 592f (2) to (5), Article 793 (3) (a), Article 842b (2) and (3) and Annex 30A shall apply from 1st January 2008.

During a transitional period of 12 months starting from the date of entry into force of this Regulation, the period of issuing the AEO Certificate referred to in the first sentence of Article 14n (2) is extended to 180 calendar days.

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

Done at Brussels, [...]

For the Commission

[...]

Member of the Commission



EUROPEAN COMMUNITY

MODEL

Application for AEO Certificate

Note: please refer to the explanatory note when filling out the form

1. **Applicant** Reserved for customs purposes

2. **Legal status of applicant** 3. **Date of establishment**

4. **Address of establishment**

5. **Location of main place of business**

6. **If relevant, the location of the premises to which the application applies**

7. **Contact person (name, phone, fax, e-mail)** 8. **Correspondence address**

9. **VAT ID number** 10. **Trader Identification Number** 11. **Legal registration number**

12. **Requested type of Certificate**
 - AEO Certificate – Customs Simplifications
 - AEO Certificate – Security and Safety

13. **Economic sector of activity** 14. **Member State(s), where customs related activities are carried out**

15. **Border crossing information** 16. **Simplifications or facilitations already granted**

17. **Office where customs documentation is kept:**

18. **Office responsible for providing all customs documentations:**

19. **Office where main accounts are kept:**

20. **Signed:** **Dated:**
Name: **Number of annexes:**

EXPLANATORY NOTES

1. Applicant:

Enter the full name of the applicant economic operator.

2. Legal status:

Enter the legal status as mentioned in the document of establishment.

3. Date of establishment:

Enter – with numbers - the day, month and year of establishment.

4. Address of establishment:

Enter the full address of the place where your entity was established, including the country.

5. Location of main place of business:

Enter the full address of the place of your business where the main activities are carried out.

6. In cases where Article 14b (1) second sub-paragraph applies, enter the name and full address of the premises to which this Application refers.

7. Contact person:

Indicate the full name, phone and fax numbers, and e-mail address of the contact person designated by you within your company to be contacted by the customs authorities when examining the application.

8. Correspondence address:

Fill in only in case it differs from your address of establishment.

9, 10 and 11. VAT, Trader Identification and Legal registration numbers:

Enter the required numbers.

If these numbers are the same, enter only the VAT ID number.

If the applicant has no Trader Identification Number because in the applicant's Member State this number does not exist, leave the box blank.

12. Requested type of certificate:

Make a cross in the relevant box or in both boxes.

13. Economic sector of activity:

Describe your activity.

14. Member States, where customs related activities are carried out:

Enter the relevant ISO alpha-2 country code(s).

15. Border crossing information:

Indicate the names of customs offices regularly used for border crossing.

16. Simplifications or facilitations already granted:

In case of simplifications already granted, indicate the type of simplification, the relevant customs procedure, and the authorisation number. The relevant customs procedure shall be entered in the form of the codes used in the second or third subdivision of Box 1 of the Single Administrative Document.

In case of facilitations already granted, indicate the number of the Certificate.

17, 18 and 19. Offices for documentations/main accounts:

Enter the full addresses of the relevant offices. If the offices have the same address, fill in only box 16.

20. Name, date and signature of the applicant:

Signature: the signatory should add his capacity. The signatory should always be the person who represents the applicant as a whole.

Name: name of the applicant and the stamp of the applicant.

Number of annexes: the applicant shall give the following general information:

1. Overview of the principal owners/shareholders, stating names and addresses and their proportional interests. Overview of the members of the board of directors. Are owners known by the customs authorities for previous non-compliant behaviour?
2. The person responsible in the applicant's administration for customs matters.
3. Description of the economic activities of the applicant.
4. Specification of the location details of the various sites of the applicant and brief description of the activities in each site. Specification of whether the applicant and each site acts within the supply chain in its own name and its own behalf, or acts in its own name and on behalf of another person, or acts in name of and on behalf of another person.
5. Specification of whether the goods are bought from and/or supplied to companies which are affiliated with the applicant.
6. Description of the internal structure of the organisation of the applicant. Please attach, if it exists, documentation on the functions/competencies for each department and/or function.
7. The number of the employees in total and for each division.
8. The names of the key office-holders (managing directors, divisional heads, accounting managers, head of customs division etc.) Description of the adopted routines in situations when the competent employee is not present, temporarily or permanently.
9. The names and the position within the organisation of the applicant who have specific customs expertise. Assessment of the level of knowledge of these persons in regards of the use of IT technology in customs and commercial processes and general commercial matters.



EUROPEAN COMMUNITY
MODEL

AEO Certificate

1. **Holder of the AEO Certificate**

.....
(Certificate number)

2. **Issuing authority**

The Holder mentioned in box 1 is an

Authorised Economic Operator

1 / Customs Simplifications

1 / Security and Safety

3. **Date from which the Certificate is effective:**

EXPLANATORY NOTES

Certificate number

The Certificate number shall always begin with the ISO alpha-2 country code of the issuing Member State, followed by one of the following letters:

AEOC for AEO Certificate - Customs Simplifications

AEOS for AEO Certificate - Security and Safety

AEOF for AEO Certificate - Customs Simplifications / Security and Safety.

The letters as described above should be followed by the national authorisation number.

The Certificate number shall end with one of the following numbers:

"0" – means that the certificate relates to the company as a whole

"1" – means that the certificate relates only to a specific premise of the company.

1. Holder of the AEO Certificate

The full name of the Holder shall be mentioned, as indicated in Box 1 of the Application form in Annex [], as well as the VAT ID number as indicated in Box 8 of the Application form, if relevant the Trader Identification Number as indicated in Box 9 of the Application form, and the Legal registration number as indicated in Box 10 of the Application form.

In cases where Article 14b (1) second sub-paragraph applies, only the name and address of the relevant premises should be mentioned.

2. Issuing authority

Signature, the name of the Member State's customs administration and the stamp.

The name of the Member State's customs administration can be mentioned on a regional level, if the customs administration organisational structure requires it.

Reference to the type of the Certificate

Make a cross in the relevant box or boxes.

3. Date from which the Certificate is effective

Indicate the day, the month and the year, in accordance with Article 14p (1).