II

(Non-legislative acts)

REGULATIONS

COMMISSION IMPLEMENTING REGULATION (EU) 2019/1394

of 10 September 2019

amending and correcting Implementing Regulation (EU) 2015/2447 as regards certain rules on surveillance for release for free circulation and exit from the customs territory of the Union

THE EUROPEAN COMMISSION,

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

Having regard to Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code ([1]), and in particular Articles 8, 58, 100, 132, 157, 161, 184, 193, 217, 232, 268 thereof,

Whereas:

(1) Council Regulation (EU) No 904/2010 ([2]) requires Member States to collect and exchange certain information on importations that are exempt from value added tax (VAT) pursuant to Article 143(1)(ca) (special scheme for distance sales) or Article 143(1)(d) and 143(2) of Council Directive 2006/112/EC ([3]). In addition, pursuant to Article 47(2) of the Code, customs and other competent authorities may, where necessary for the purposes of minimising risk and combating fraud, exchange with each other and with the Commission data received in the context of the entry, exit, transit, movement, storage and end-use of goods.

(2) The electronic system that the Commission has put in place to comply with the surveillance obligation in Article 56(5) of the Code, Surveillance, is the most appropriate tool to be used for exchanging that VAT-related information. It is necessary to amend Article 55 of Implementing Regulation (EU) 2015/2447 to clarify who and to what extent may have access to the data stored in the Surveillance system. First, the Commission should be able to disclose the data in Surveillance in an aggregated form. Second, as a general rule, authorised users in the Member States' customs authorities should have access only to the non-aggregated data that that Member State has provided and to data aggregated at Union level. Third, by derogation from the general rule, Article 55 should foresee the possibility that specific Union acts, such as Regulation (EU) No 904/2010, provides that the Commission grants to certain authorities of Member States access to non-aggregated data in a specific manner.

(3) In order to be able to collect the information that Regulation (EU) No 904/2010 requires Member States to collect and exchange, Implementing Regulation (EU) 2015/2447 should also be amended to increase the number of data elements that the electronic system collects. In particular, it is necessary that Annexes 21-01 and 21-02 to that Regulation include the data elements that, in Annex B to that Regulation, have the order number 3/40 and 4/4, which concern the additional fiscal references identification numbers and the tax base respectively.

([1]) OJ L 269, 10.10.2013, p.1.
([2]) Council Regulation (EU) No 904/2010 of 7 October 2010 on administrative cooperation and combating fraud in the field of value added tax (OJ L 268, 12.10.2010, p. 1).
([3]) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ L 347, 11.12.2006, p. 1).

(4) Following the amendment to Article 278 of the Code to prolong the deadline for the transitional use of means other than the electronic data-processing techniques provided for in the Code ([4]), the provision in Implementing Regulation (EU) 2015/2447 establishing a transitional list of data for the purpose of surveillance (Annex 21-02) should be amended. The provision should clarify that the transitional list of data can be used for the purposes of surveillance at release for free circulation until the national import systems are operational, that is, pursuant to Article 278(2) of the Code, until end of 2022 at the latest. By contrast, the transitional list can be used for the purposes of surveillance at export until the national export systems are operational, that is, pursuant to Article 278(3) of the Code, until end of 2025 at the latest.

(5) Until the upgrade of the Import Control System referred to in the Annex to Commission Implementing Decision (EU) 2016/578 ([5]), the risk analysis of goods for which the obligation to lodge an entry summary declaration is waived must be made at the moment when those goods are presented to customs on the basis of the temporary storage declaration or the customs declaration or, where the customs declaration is made by any other act, the information available at the moment of the presentation. Article 187 of Implementing Regulation (EU) 2015/2447 should be amended so that it applies also to postal consignments and to consignments of an intrinsic value below EUR 22, by including the pertinent references to Commission Delegated Regulation (EU) 2015/2446 ([6]).

(6) Economic operators should be given flexibility to provide, by forms or documents other than on a printout of a fishing logbook, the certification that sea-fishing products and goods transhipped and transported through a country or territory, which is not part of the customs territory of the Union, have not been manipulated. Nevertheless, in order to enable the allocation of the sea-fishing products and goods to the respective fishing logbook in cases where the certification of non-manipulation is provided by means of a form or document other than the printout of the fishing logbook, economic operators should include in that other form or document a reference to the respective fishing logbook. Article 214 of Implementing Regulation (EU) 2015/2447 should be amended accordingly.

(7) In the context of the simplification whereby a customs declaration is lodged in the form of an entry into the declarant's records, the customs authorities may waive the obligation to present the goods. In order to allow for a proper customs control in specific situations, procedural rules should be laid down for cases where, due to a new serious financial risk or other specific situation, the supervising customs office requests that specific goods be presented to customs pursuant to the third subparagraph of Article 182(3) of the Code. Article 234 of Implementing Regulation (EU) 2015/2447 should be amended accordingly.

(8) Article 302 of Implementing Regulation (EU) 2015/2447 provides for a waiver from sealing of the means of transport or the individual packages containing the goods for goods transported by air or by rail, provided certain conditions are fulfilled. Maritime transport is as secure as transport by air or by rail when it comes to ensuring that goods are delivered to the place of destination. Therefore, that waiver should be extended to goods transported by sea provided that a reference to the accompanying bill of lading is included in the electronic transport document used as customs declaration to place goods under the Union transit procedure.

(9) Where the customs authority of a Member State involved in a transit operation obtains evidence that the events giving rise to the customs debt occurred in its territory, that authority should request the Member State of departure to transfer to it the responsibility to start the recovery. The Member State of departure should confirm within a certain period whether it transfers the competency to start the recovery to the requesting customs authority. Article 311 of Implementing Regulation (EU) 2015/2447 should therefore be amended to cover the specific case of a transit operation.

(10) Article 324 of Implementing Regulation (EU) 2015/2447, concerning special cases of discharge of the inward processing procedure, and the corresponding codes in Annexes A and B should be amended to reflect the entry into force of Council Regulation (EU) 2018/581 ([7]).

([4]) Regulation (EU) 2019/632 of the European Parliament and of the Council of 17 April 2019 amending Regulation (EU) No 952/2013 to prolong the transitional use of means other than the electronic data-processing techniques provided for in the Union Customs Code (OJ L 111, 25.4.2019, p. 54).

([5]) Commission Implementing Decision (EU) 2016/578 of 11 April 2016 establishing the Work Programme relating to the development and deployment of the electronic systems provided for in the Union Customs Code (OJ L 99, 15.4.2016, p. 6).

([6]) Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards detailed rules concerning certain provisions of the Union Customs Code (OJ L 343, 29.12.2015, p. 1).

([7]) Council Regulation (EU) 2018/581 of 16 April 2018 temporarily suspending the autonomous Common Customs Tariff duties on certain goods of a kind to be incorporated in or used for aircraft, and repealing Regulation (EC) No 1147/2002 (OJ L 98, 18.4.2018, p. 1).

(11) When goods are taken out of the customs territory of the Union, the determination of the customs office of exit for goods loaded onto a vessel or onto an aircraft should be clarified. In addition, certain simplified arrangements for the determination of the customs office of exit should not apply to excise goods and non-Union goods. Article 329 of Implementing Regulation (EU) 2015/2447 should be amended accordingly.

(12) Where, after having been released for export, goods are taken over under a single contract for transport of these goods out of the customs territory of the Union, the rules for ensuring customs supervision until the physical exit of these goods should be clarified. Article 332 of Implementing Regulation (EU) 2015/2447 should be amended accordingly.

(13) The procedural rules laid down in Article 333 of Implementing Regulation (EU) 2015/2447 regarding the supervision of goods released for exit should be clarified to address situations whereby goods leave the customs territory of the Union in a different manner than initially foreseen, as well as to cover the exchange of information between customs authorities during the period until the deployment of the UCC Automated Export System referred to in the Annex to Implementing Decision (EU) 2016/578.

(14) The procedural rules laid down in Articles 340 of Implementing Regulation (EU) 2015/2447 regarding the exit of goods should be clarified to address situations whereby goods are declared for export but eventually do not leave the customs territory of the Union.

(15) Following the notification by North Macedonia to the United Nations and to the European Union of the entry into force of the Prespa Agreement as of 15 February 2019, the country previously denominated as 'the former Yugoslav Republic of Macedonia' has changed its name to 'the Republic of North Macedonia'. That country should be referred to in the Annexes to Implementing Regulation (EU) 2015/2447 by that name, or, where appropriate, by the short form, 'North Macedonia'.

(16) In order to facilitate the use of the formats and codes of certain data requirements in the context of declarations and notifications in the various electronic systems, Annex B should be amended.

(17) It is necessary to correct an editorial error in Annex 33-07 to Implementing Regulation (EU) 2015/2447 as regards a reference to Delegated Regulation (EU) 2015/2446.

(18) Implementing Regulation (EU) 2015/2447 should therefore be amended and corrected accordingly.

(19) The amendments to Annexes 21-01 and 21-02 to Implementing Regulation (EU) 2015/2447 laid down in this Regulation should apply from 1 January 2020 because that is the date from which Member States are to implement the information-exchange obligations imposed by Regulation (EU) No 904/2010.

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

HAS ADOPTED THIS REGULATION:

Article 1

Amendments to Implementing Regulation (EU) 2015/2447

Implementing Regulation (EU) 2015/2447 is amended as follows:

(1) Article 55 is amended as follows:

(a) paragraph 3 is replaced by the following:

'3. The Commission shall only disclose the data referred in paragraph 1 provided by the customs authorities in aggregated form.';

(b) the following paragraphs are inserted:

'3a. The Commission shall grant users authorised in accordance with Article 56(2) access to the non-aggregated data provided by the customs authorities of the Member State that requested their access and to data aggregated at Union level.

3b. By derogation from paragraph 3a, the Commission shall grant access to the competent authorities of the Member States to the non-aggregated data where an act of the Union provides for such an access.';

(c) paragraph 6 is replaced by the following:

'6. By derogation from paragraph 1, until the date of deployment of the upgrading of the National Import Systems referred to in the Annex to Implementing Decision (EU) 2016/578, the list of data which may be required by the Commission for the purposes of surveillance at release for free circulation is laid down in Annex 21-02.

By derogation from paragraph 1, until the date of deployment of the upgrading of the National Export Systems referred to in the Annex to Implementing Decision (EU) 2016/578, the list of data which may be required by the Commission for the purposes of surveillance at export is laid down in Annex 21-02.'.

(2) In Article 187, paragraph 5 is replaced by the following:

'5. Where goods for which the obligation to lodge an entry summary declaration is waived in accordance with Article 104(1)(c) to (k), (m) and (n), (2), (3) and (4) of Commission Delegated Regulation (EU) 2015/2446 are brought into the customs territory of the Union, the risk analysis shall be carried out upon presentation of the goods where available on the basis of the temporary storage declaration or the customs declaration covering those goods.'.

(3) In Article 214, the following paragraph is added:

'3. The certification required in accordance with paragraph 1 may be provided by any relevant forms or documents other than on a printout of a fishing logbook including a reference to that fishing logbook.'.

(4) In Article 234, the following paragraph is added:

'3. Where the supervising customs office has requested, in accordance with the third sub-paragraph of Article 182(3) of the Code, that goods be presented to customs because the customs authorities have identified a new serious financial risk or another specific situation in relation to an authorisation to lodge a customs declaration in the form of an entry in the declarant's records with waiver of the obligation to present the goods, the supervising customs office shall indicate to the holder of such authorisation:

(a) the specific period of time during which to present to customs the goods covered by those situations,

(b) the obligation to enter the date of notification of presentation in the records, and

(c) the obligation to comply with points (b) to (e) and (g) of paragraph 1.

In these situations, the release of the goods shall take place in accordance with Article 194 of the Code.'.

(5) In Article 302, paragraph 2, the following point is added:

'(c) the goods are carried by sea and a reference to the accompanying bill of lading is mentioned in an electronic transport document used as customs declaration to place goods under the Union transit procedure, as referred to in Article 233(4)(e) of the Code.'.

(6) In Article 311, the following paragraphs are added:

'3. Where the customs authority of a Member State involved in a transit operation obtains evidence, before the time-limit referred to in Article 77(a) of Delegated Regulation (EU) 2015/2446 expires, that the place where the events from which the customs debt arises occurred is in its territory, that authority shall immediately and in any event within that time-limit send a duly justified request to the customs authority of the Member State of departure to transfer the responsibility to start the recovery to the requesting customs authority.

4. The customs authority of the Member State of departure shall acknowledge the receipt of the request made in accordance with paragraph 3 and shall inform the requesting customs authority, within 28 days from the date on which the request was sent, whether it agrees to satisfy the request and to transfer to the requesting authority the responsibility to start the recovery.'.

(7) In Article 324(1), point (e) is replaced by the following:

'(e) the delivery of main processed products for which the *erga omnes* import duty rate is "free" or for which an authorised release certificate EASA Form 1 or an equivalent certificate as referred to in Article 2 of Council Regulation (EU) 2018/581 (*) has been issued;.

(*) Council Regulation (EU) 2018/581 of 16 April 2018 temporarily suspending the autonomous Common Customs Tariff duties on certain goods of a kind to be incorporated in or used for aircraft, and repealing Regulation (EC) No 1147/2002 (OJ L 98, 18.4.2018, p.1).'.

(8) Article 329 is amended as follows:

(a) paragraphs 3 and 4 are replaced by the following:

'3. Where the goods are loaded in a seaport onto a vessel that is not assigned to a regular shipping service as referred to in Article 120 of Delegated Regulation (EU) 2015/2446 for carriage to a destination outside the customs territory of the Union, the customs office of exit shall be the customs office competent for the place where the goods are loaded onto such vessel.

4. Where paragraph 3 does not apply and the goods are loaded onto a vessel or onto an aircraft without any subsequent transhipment for carriage to a destination outside the customs territory of the Union by sea or air, the customs office of exit shall be the customs office competent for the place where the goods are loaded onto such vessel or aircraft.';

(b) the following paragraph is inserted:

'7a. From the date of deployment of the Automated Export System (AES) referred to in the Annex to Implementing Decision (EU) 2016/578 at the latest, paragraphs 6 and 7 shall not apply in cases where Union goods falling within a category listed in Article 1(1) of Directive 2008/118/EC are exported.

From the date of deployment of the Automated Export System (AES) referred to in the Annex to Implementing Decision (EU) 2016/578 at the latest, paragraph 7 shall not apply in cases where non-Union goods are re-exported.'.

(9) In Article 332, paragraph 5, the second subparagraph is replaced by the following:

'The obligation laid down in the first subparagraph shall not apply insofar as that information is available to the customs authorities through existing commercial, port or transport information systems, or in the situation covered by Article 329(7).'.

(10) Article 333 is amended as follows:

(a) paragraphs 4 and 5 are replaced by the following:

'4. Where goods covered by one export or re-export declaration are moved to a customs office of exit and subsequently leave the customs territory of the Union as more than one consignment due to unforeseen circumstances, the customs office of exit shall inform the customs office of export of the exit of the goods only once all the goods have left the customs territory of the Union.

5. In unforeseen circumstances, where goods covered by one export or re-export declaration are moved to a customs office of exit and subsequently leave the customs territory of the Union through more than one customs office of exit, any of the persons referred to in Article 267(2) of the Code may request the customs office of exit where the goods were first presented to inform the other customs office(s) of exit from where part of the goods will leave the customs territory of the Union. Each customs office of exit shall supervise the physical exit of the goods which leave the customs territory of the Union from that office. The subsequent customs office(s) of exit shall inform the first customs office of exit about those goods which have left the customs territory of Union from those offices. The first customs office of exit and the subsequent customs office(s) of exit shall exchange that information in agreement with each other, and outside the Automated Export System referred to in the Annex to Implementing Decision (EU) 2016/578. The first customs office of exit shall inform the customs office of export when all the goods have left the customs territory of the Union.';

(b) paragraph 7 is replaced by the following:

'7. By derogation from points (b) and (c) of the second subparagraph of paragraph 2 of this Article, until the dates of deployment of the Automated Export System referred to in the Annex to Implementing Decision (EU) 2016/578, in the cases referred to in Article 329(5) and 329(6) of this Regulation, the time-limit for the customs office of exit to inform the customs office of export of the exit of the goods shall be the first working day following the day on which the goods are placed under that transit procedure or the goods leave the customs territory of the union or the transit procedure is discharged.';

(c) paragraphs 8 and 9 are deleted.

(11) Article 340 is amended as follows:

(a) paragraph 3 is replaced by the following:

'3. Where, in the cases referred to in Article 329(5), (6) and (7), a modification in the transport contract has the effect of terminating inside the customs territory of the Union a transport operation which should have terminated outside, the companies or authorities in question shall inform the customs office of exit of that modification and may only carry out the modified contract with the prior agreement of that customs office.';

(b) the following paragraph is inserted:

'3a. From the date of deployment of the Automated Export System (AES) referred to in the Annex to Implementing Decision (EU) 2016/578 at the latest, in the cases referred to in paragraphs 2 and 3, the customs office of exit shall inform the customs office of export that the goods were not taken out of the customs territory of the Union.'.

(12) Annex A is amended as set out in Annex I to this Regulation.

(13) Annex B is amended as set out in Annex II to this Regulation.

(14) In Annex 21-01, after the row for D.E order No 3/39, the following row is inserted:

'3/40	Additional fiscal references identification n°	Same as data element order number 3/40'

(15) In Annex 21-02, after the row for D.E order No 1/10, the following rows are inserted:

'3/40	Additional fiscal references identification n°	Same as data element order number 3/40	44 – an ..40
4/4	Calculation of taxes – Tax base (*)	Same as data element order number 4/4	47 – an ..6 + n ..16,6

(*) When Union code entered for (Calculation of taxes – Tax Type) is B00.'.

(16) In Annex 23-01, in the table, in the first column, the row Zone P is amended as follows:

(a) the words ', former Yugoslav Republic of Macedonia' are deleted;

(b) the words ', North Macedonia' are inserted between the words 'Montenegro' and ', Norway'.

(17) In Annex 32-01, point 1, the words 'the former Yugoslav Republic of Macedonia', are replaced by the words 'the Republic of North Macedonia'.

(18) In Annex 32-02, point 1, the words 'the former Yugoslav Republic of Macedonia', are replaced by the words 'the Republic of North Macedonia'.

(19) In Annex 32-03, point 1, the words 'the former Yugoslav Republic of Macedonia', are replaced by the words 'the Republic of North Macedonia'.

(20) In Annex 72-04, Part II is amended as follows:

(a) in Chapter VI, in box 7, the words 'former Yugoslav Republic of Macedonia' are replaced by the words 'North Macedonia';

(b) in Chapter VII, in box 6, the words 'former Yugoslav Republic of Macedonia' are replaced by the words 'North Macedonia'.

Article 2

Corrections to Implementing Regulation (EU) 2015/2447

In Annex 33-07 to Implementing Regulation (EU) 2015/2447, in box 2, the words '[Delegated Regulation (EU) 2015/…]' are replaced by the words '[Delegated Regulation (EU) 2015/2446]'.

Article 3

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

Points 14 and 15 of Article 1 shall apply from 1 January 2020.

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

Done at Brussels, 10 September 2019.

For the Commission
The President
Jean-Claude JUNCKER

ANNEX I

Annex A to Implementing Regulation (EU) 2015/2447 is amended as follows:

(1) in Title I, the table 'Formats of the common data requirements for applications and decisions' is amended as follows:

(a) in row Title IV, D.E. order number IV/6, in the column 'D.E. name', the text is replaced by the following:

'Simplifications and facilitations already granted, security and safety certificates issued on the basis of international conventions, of an International Standard of the International Organisation for Standardisation, or of a European Standard of a European Standardisation body or certificates granting a status equivalent to that of an AEO issued in third countries and recognised in an agreement';

(b) in row Title XIV, D.E. order number XIV/4 in the column 'D.E. name', the text is replaced by the following:

'Deadline for submitting the supplementary declaration'

(2) in Title II, in heading 'CODES', in subheading '6/2. Economic conditions', in row for Code 14, the text is replaced by the following:

'the processing into products to be incorporated in or used for aircraft for which an authorised release certificate EASA Form 1 or an equivalent certificate has been issued,'.

ANNEX II

Annex B to Implementing Regulation (EU) 2015/2447 is amended as follows:

(1) In Title I, the table 'Formats and cardinality of the common data requirements for declarations and notifications' is amended as follows:

(a) row 2/1 'Simplified declaration/Previous documents' is amended as follows:

(1) in the column 'D.E. format (Type/length)', the text is replaced by the following:

'Previous document type: an..3 +

Previous document reference: an..35 +

Goods item identifier: n..5 +

Type of packages: an..2

Number of packages: n..8

Measurement unit and qualifier, if applicable: an..4 +

Quantity: n..16,6';

(2) in the column 'Notes', the following text is added:

'The measurement units and qualifiers defined in TARIC shall be used. In such case, the format of the measurement units and qualifiers shall be an..4, but shall never be n..4 formats, reserved for national measurement units and qualifiers.

If no such measurement units and qualifiers are available in TARIC, national measurement units and qualifiers may be used. Their format shall be n..4.'

(b) in row 2/2 'Additional information', in the column 'Header level cardinality', the following text is added:

'99x';

(c) row 2/3 'Documents produced, certificates and authorisations, additional references' is amended as follows:

(1) in the column 'D.E. format (Type/length)', the text is replaced by the following:

'*Document type (Union codes)*: a1+ an3 + (if applicable)

Document identifier: an..35

OR

Document type (national codes): n1+an3 + (if applicable)

Document identifier: an..35

+ (if applicable) *Issuing authority name:* an..70 +

Date of validity: n8 (yyyymmdd) +

Measurement unit and qualifier, if applicable: an..4 +

Quantity: n..16,6 +

Currency code: a3 +

Amount: n..16,2';

(2) in the column 'Notes', the following text is added:

'The measurement units and qualifiers defined in TARIC shall be used. In such case, the format of the measurement units and qualifiers shall be an..4, but shall never be n..4 formats, reserved for national measurement units and qualifiers.

If no such measurement units and qualifiers are available in TARIC, national measurement units and qualifiers may be used. Their format shall be n..4.

The ISO-alpha-3 currency codes (ISO 4217) shall be used for the currency.';

(3) in the column 'Header level cardinality', the text is replaced by the following:

'99x';

(d) between rows 3/44 and 4/1, the following rows are inserted:

'3/45	Person providing a guarantee identification nº	an..17	N	1x		The EORI number shall follow the structure defined in Title II for D.E. 3/2 Exporter identification nº.
3/46	Person paying the customs duty identification nº	an..17	N	1x		The EORI number shall follow the structure defined in Title II for D.E. 3/2 Exporter identification nº.';

(e) in row 4/18, in the column D.E. name, the words 'Postal Value' are replaced by the word 'Value';

(f) in row 4/19, in the column D.E. name, the words 'Postal charges' are replaced by the words 'Transport costs to the final destination';

(g) between rows 5/30 and 6/1, the following row is inserted:

'5/31	Date of acceptance	n8 (yyyymmdd)	N	1x	1x';	

(h) row 6/19 'Type of goods' is amended as follows:

(1) in the column 'D.E. format (Type/length)', the text is replaced by the following:

'an..3';

(2) in the column 'Notes', the text is replaced by the following:

'UPU code-list 130 shall be used';

(i) in row 7/13, in the column 'D.E. name', the text is replaced by 'Container supplier type code';

(j) row 8/7 is deleted.

(2) In Title II, Section '2. CODES' is amended as follows,

(a) heading '1/3. Transit declaration / Proof of customs status type' is amended as follows:

(1) in subheading '*Codes to be used in the context of transit*', the following text is added:

'TIR Goods moved under a TIR operation';

(2) in subheading '*Codes to be used in the context of customs goods manifest*', the following text is deleted:

'N All goods which are not falling under the situations described under codes T2L and T2LF';

(b) heading '1/10. Procedure', subheading 'List of procedures for coding purposes', is amended as follows:

(1) the description of code '01' is replaced by the following:

'Release for free circulation of goods simultaneously redispatched in the context of trade between parts of the customs territory of the Union in which the provisions of Directive 2006/112/EC or Directive 2008/118/EC are applicable and parts of that territory in which those provisions do not apply, or in the context of trade between the parts of that territory where those provisions do not apply

Example: Non-Union goods arriving from a third country, released for free circulation in France and sent on to the Channel Islands.';

(2) the '*Example*' of code '10 Permanent export' is replaced by the following:

'Export of Union goods to a third country, but also dispatch of Union goods to parts of the customs territory of the Union to which the provisions of Directive 2006/112/EC or Directive 2008/118/EC do not apply.';

between rows H6 and I1, the following row is inserted:

'H7	Customs declaration for release for free circulation in respect of a consignment which benefits from relief from import duty in accordance with Article 23(1) or Article 25(1) of Regulation (EC) No 1186/2009.	4 000';

(c) in heading '1/11. Additional procedure', in subheading 'Inward processing (Article 256 of the Code)', the following row is added:

'Destruction of goods under inward processing	A10';

(d) in heading '1/11. Additional procedure', subheading 'Relief (Council Regulation (EC) No 1186/2009 ([1]))' is amended as follows:

(1) in the row corresponding to code C01, the text in the first column is replaced by the following:

'Personal property imported by natural persons transferring their normal place of residence to the customs territory of the Union';

(2) in the row corresponding to code C43, the text in the first column is replaced by the following:

'Personal property entered for free circulation by a natural person having intention to establish his normal place of residence in the customs territory of the Union (duty-free admission subject to an undertaking)';

(3) in the row corresponding to code C60, the text in the first column is replaced by the following:

'Trousseaux and household effects imported on the occasion of a marriage entered for free circulation not earlier than two months before the wedding (duty relief subject to lodging of appropriate guarantee)';

(4) in the row corresponding to code C61, the text in the first column is replaced by the following:

'Presents customarily given on the occasion of a marriage entered for free circulation not earlier than two months before the wedding (duty relief subject to lodging of appropriate guarantee)';

(5) in the row corresponding to code C40, the text in the first column is replaced by the following:

'Materials for the construction, upkeep, or ornamentation of memorials to, or cemeteries for, war victims';

(e) in heading '1/11. Additional procedure', subheading 'Temporary Admission' is amended as follows:

(1) in the row corresponding to code D01, the text in the first column is replaced by the following:

'Pallets (including pallet spare parts, accessories and equipment)';

(2) in the row corresponding to code D02, the text in the first column is replaced by the following:

'Containers (including container spare parts, accessories and equipment)';

(3) in the row corresponding to code D19, the text in the first column is replaced by the following:

'Goods, subject to satisfactory acceptance tests, provided for in a sales contract';

(4) in the row corresponding to code D26, the text in the first column is replaced by the following:

'Goods other than newly manufactured ones imported with a view to their sale by auction';

(5) in the row corresponding to code D51, the text in the first column is replaced by the following:

'Temporary admission with partial relief from import duty';

(f) in heading '1/11. Additional procedure', section 'Import' of subheading 'Other' is amended as follows:

(1) in the row corresponding to code F03, the words 'Article 158(2)' are replaced by the words 'Article 158(3)';

(2) the rows corresponding to codes F31 to F34 are deleted;

(3) after the row corresponding to code F47, the following rows are added:

'Import under the special scheme for distance sales of goods imported from third countries and territories set out in Title XII Chapter 6 Section 4 of Directive 2006/112/EC.	F48
Import under the special arrangements for declaration and payment of import VAT set out in Title XII Chapter 7 of Directive 2006/112/EC.	F49';

(g) heading '2/2. Additional information', in subheading 'Additional information – code XXXXX' is amended as follows:

(1) in the table under heading 'General category — Code 0xxxx', the row corresponding to code 00500 is replaced by the following:

'Title II of Annex B to Delegated Regulation (EU) 2015/2446	Identity between declarant and importer	'Importer'	00500';

(2) in the table under heading 'General category — Code 0xxxx', the following rows are added:

'Article 176(1)(c) and Article 241(1) first subparagraph of Delegated Regulation (EU) 2015/2446	Discharge of inward processing	'IP' and the relevant authorisation number or INF number'	00700
Article 241(1) second subparagraph of Delegated Regulation (EU) 2015/2446	Discharge of inward processing (specific commercial policy measures)	'IP CPM'	00800
Article 238 of Delegated Regulation (EU) 2015/2446	Discharge of temporary admission	'TA' and the relevant authorisation number	00900';

(3) in the table under heading 'On import: Code 1xxxx', the rows corresponding to codes 10200, 10300 and 10500 are deleted;

(4) the rows corresponding to codes 20100 and 20200 are replaced by the following:

'Article 18 of the 'common transit procedure' (*)	Export from one common transit country subject to restriction or export from the Union subject to restriction		20100
Article 18 of the 'common transit procedure' (*)	Export from one common transit country subject to duties or export from the Union subject to duties		20200';

(5) in the table under heading 'On export: Code 3xxxx', in the last column of the second row, the figure '30 400' is replaced by the figure '30 700';

(h) in heading '3/40. Additional fiscal references identification nº', in subheading '1. Role code', in the row corresponding to Role Code FR2, the text in the third column ('Description') is replaced by the following:

'Person liable for the payment of Value Added Tax on the intra-Union acquisition of goods in accordance with Article 200 of Directive 2006/112/EC';

(i) in heading '3/40. Additional fiscal references identification nº', in subheading '1. Role code', the following rows are added:

'FR5	Vendor (IOSS)	Taxable person making use of the special scheme for distance sales of goods imported from third countries and territories set out in Title XII Chapter 6 Section 4 of Directive 2006/112/EC and holder of the VAT identification number referred to in Article 369q therein.
FR7	Taxable person or of the person liable for payment of VAT	VAT identification number of the taxable person or of the person liable for payment of VAT where the payment of VAT is postponed in accordance with Article 211 second subparagraph of Directive 2006/112/EC.';

(j) in heading '4/17. Preference', in row 19, the text is replaced by the following:

'Temporary suspension for products imported with an authorised release certificate EASA Form 1 or an equivalent certificate';

(k) heading '7/13. Equipment supplier type code' is replaced by '7/13. Container supplier type code';

(l) in heading '8/2 Guarantee type', in the second column ('Code') of the seventh row, '7' is replaced by 'I'.