

Union Customs Code: inclusion of the municipality of Campione d'Italia and the Italian waters of Lake Lugano in the customs territory of the Union; aligning with the international trade agreements signed by the EU

2018/0123(COD) - 25/03/2019 - Final act

PURPOSE: to make technical amendments to the Union Customs Code (UCC) to ensure that the Code meets its objectives of improving the competitiveness of European businesses, but also better protecting the financial and economic interests of the Union and the Member States and the safety and security of EU consumers.

LEGISLATIVE ACT: Regulation (EU) 2019/474 of the European Parliament and of the Council amending Regulation (EU) No 952/2013 laying down the Union Customs Code.

CONTENT: the amendments to the EU Customs Code aim to (i) implement the fundamental objectives of enabling the Customs Union to function effectively and to implement the Common Commercial Policy, (ii) resolve a number of technical problems that have been identified in the implementation of the Code since its entry into force and (iii) harmonise the Code with international trade agreements that were not in force when it was adopted.

In concrete terms, the amendments aim in particular to:

- specify that the holder of a binding tariff information (BTI) decision may use that decision for up to six months after the decision has been revoked if the revocation results from the fact that the decision was not in conformity with customs legislation or that the conditions laid down for issuing the decision were not or no longer fulfilled;
- add temporary storage to the list of customs formalities covered by the provision that extinguishes a debt due to non-compliance in cases where there was no significant negative effect, no attempt at deception and the situation was subsequently regularised;
- add a new provision in order to provide total relief from import duty for goods that have been repaired or altered under the outward processing procedure in a country with which the Union has concluded a preferential agreement (like CETA with Canada) providing for such relief.

In addition, the Regulation amends the definition of the customs territory of the Union to include the Italian municipality of Campione d'Italia (an Italian enclave located on the territory of Switzerland) and the Italian waters of Lake Lugano within its scope. The inclusion of these two territories in the customs territory of the Union shall apply from 1 January 2020.

ENTRY INTO FORCE: 14.4.2019.