

# Bringing Goods into the EU

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This presentation simplifies the issues for easier comprehension and can therefore not replace legal analysis.

# Overview

1. The 5 steps at importation
2. ENS: Time limits
3. ENS: Who is responsible for lodging?
4. ENS: Role for the customs office of entry
5. ENS: Standard data elements
6. ENS: Exemptions
7. Arrival notification, diversion
8. Presentation of goods
9. Summary declaration for temporary storage, alternatives
10. Questions and answers

# 1. The 5 steps at importation

1. Entry summary declaration – ENS (Art. 183 CCIP)
  2. Notification of the arrival of the means of transport (Art. 184 g CCIP)
  3. Presentation of the goods (Art. 40 CC, Art. 189 CCIP)
  4. Summary declaration for temporary storage (Art. 186 CCIP)
  5. Customs declaration for a specific customs procedure within 20 – or in case of maritime transport 45 – days (Art. 59 CC) – this time limit will be extended to 90 days under the UCC
- N.B. Prior to lodging the first declaration with customs, an economic operator should register with customs (Economic Operator Registration and Identification – EORI); the EORI number is valid throughout the EU. However, for VAT purposes a registration in several Member States may be required.

## 2. ENS: Time limits (Art. 184a CCIP)

- For deep-sea containerised cargo, the ENS must be filed no later than 24h before commencement of loading in each non-EU load port
- For deep-sea bulk/break bulk cargo, the ENS must be filed no later than 4h before arrival at the first EU port
- For short-sea cargo, the ENS must be filed no later than 2h before arrival at the first EU port
- For flights lasting less than 4h, the ENS must be filed no later than at take-off of the aircraft
- For other flights, the ENS must be filed no later than 4h before arrival at the first EU airport
- For rail and inland waters traffic, the ENS must be filed no later than 2h before arrival at the EU customs office of entry
- For road traffic, the ENS must be filed no later than 1h before arrival at the EU customs office of entry

# 3. ENS: Who is responsible for lodging?

- The carrier is responsible for lodging the ENS within the time limits and for its accuracy and completeness (unless it has been informed and given its consent to a 3rd party to file instead of it, Art 183(7), 183b, 183c CCIP)
- ‘Carrier’ means (Art. 181b CCIP):
  - the person who brings (or assumes responsibility for bringing) the goods into the EU, or
  - in the case of combined transportation (e.g. truck on ferry): the person who will operate the means of transport after arrival in the EU (i.e. the truck)
  - in the case of a vessel sharing or contracting arrangement: the person who has undertaken a contract and issued a bill of lading or air waybill for carriage in to the EU
- Exemptions:
  - Combined import/ENS declaration: the declarant (Art. 36c CC)
  - Combined transit/ENS declaration: the declarant/principal (Art. 183a CCIP)

# 4. ENS: Role of the customs office of entry

- Customs office of entry means: the first EU customs office where the means of transport (carrying goods) will arrive after its journey from a country outside the EU (Art. 184e CCIP)
- The customs office of entry, after receiving an ENS,
  - has to register the ENS and assign a movement reference number – MRN (Art. 183(5) CCIP)
  - has to notify the carrier (even where a third party has lodged the ENS; the third party will also be notified) of the MRN (Art. 183(6) CCIP)
  - has to carry out risk analysis within the respective time limits laid down for the type of traffic concerned (Art. 184d CCIP)
  - may issue a “do not load message” in the case of deep sea container traffic (24 hours before loading)
  - has to forward in maritime and air traffic other risks identified to those customs offices where the goods are to be unloaded (Art. 184e CCIP)
  - may impose penalties for
    - lodging an inaccurate ENS
    - not respecting the deadline
    - not lodging an ENS

# 5. ENS: Standard data elements (1)

## Table 1 of Annex 30A CCIP:

- Number of items contained in the ENS
- Unique consignment reference number assigned to the goods
- Transport document number
- Consignor
- Person lodging the ENS
- Consignee
- Carrier
- Party to be notified at arrival of the goods, if applicable
- Identity and nationality of active means of transport entering the EU

# 5. ENS: Standard data elements (2)

- Conveyance reference number
- Code for the first place of arrival in the EU
- Date and time of arrival at the first place in the EU
- Code(s) for the country(ies) of routing (including the countries of departure and destination) to the extent known
- Mode of transport at the border
- Code for the place of loading
- Code for the place of unloading
- Code for subsequent EU customs offices (air and sea traffic only)
- Acceptable goods description *or*
- 4 digits HS code
- Code for the type of packages
- Number of packages
- Shipping marks for packaged goods *or*
- Container identification marks



# 5. ENS: Standard data elements (3)

- Number of the item in relation to the total number of items
- Gross mass (kg)
- UN code for dangerous goods
- Seal number
- Code for the method of payment for transport charges (e.g. cash, credit card) where available
- Declaration date
- Signature/authentication
- Code for special circumstances (postal/express consignment, ship/aircraft supplies, road/rail transport, AOE) if applicable

# 6. ENS: Exemptions (Art. 181c CCIP)

- Electricity; pipelines; postal traffic; letters, postcards, printed matter, including on electronic medium
- Goods for which an oral declaration or a declaration by any other act may be made, except the following goods carried under a transport contract:
  - household effects (special commodity code 9905 may be used)
  - pallets, empty containers
  - other means of transport
- Goods contained in travellers' personal luggage
- Goods covered by ATA and CPD Carnets or NATO form 302
- Goods carried by vessels or aircraft travelling only between EU ports or airports
- Goods entitled to diplomatic duty relief
- Weapons and military equipment of the military authorities
- Goods brought from drilling or production platforms or wind turbines
- Goods of a value of 22 EUR or less under certain conditions
- Goods brought from Helgoland, San Marino, the Vatican
- Goods brought from special fiscal territories within the EU

Some of these exemptions are currently revisited from a security point of view.

# 7. Arrival notification, diversion (1)

- Purpose of the notification of the arrival of means of transport: allow the customs office of entry to identify the ENSs which have been lodged for goods on that means of transport and to perform controls on those items for which a risk has been identified
- Available methods of notification can be used, provided they contain the required references allowing the link to the ENS (flight No or IMO vessel No or list of MRNs)
- Diversion means: the vessel/aircraft arrives first at a customs office of entry other than that indicated in the ENS. Two scenarios need to be distinguished (Art. 183d CCIP):

# 7. Arrival notification, diversion (2)

- Scenario 1: The vessel/aircraft arrives first at a customs office in a MS not indicated in the ENS as a subsequent port/airport of call: a diversion notification (Table 6 of Annex 30A CCIP) is to be lodged by the carrier with the office to whom the ENS was sent, so that office can send the results of its risk analysis to the actual customs office of first entry (if both offices are in the same MS, the actual office of first entry will be able to access the information sent to the intended office of first entry)
- Scenario 2: The vessel/aircraft arrives first at a customs office other than that indicated in the ENS; however, that customs office is indicated as a subsequent port/airport of call: no diversion notification is necessary since the subsequent port/airport will already have received any risks identified from the intended customs office of entry to whom the ENS had been sent

# 8. Presentation of goods

- Presentation of goods means (Art. 4 No 19 CC): the notification to the customs authorities that the goods have arrived at the customs office or any other place designated or approved for the storage of goods following their arrival and are thus available for customs controls
- Freight remaining on board a vessel or aircraft need not be presented (Art. 189 CCIP)
- Goods only unloaded and reloaded onto the same vessel or aircraft in order to enable the unloading or loading of other goods need not be presented either (this means that no declaration for temporary storage is required in such cases)

# 9. Summary declaration for temporary storage, alternatives (1)

- Goods presented after their arrival in the EU, or – in maritime/air traffic – presented and unloaded in the EU are automatically in temporary storage (Art. 50 CC); such goods must be declared for temporary storage by the person who presented them, as far as the ENS cannot serve for this purpose (no forwarding from other ports/airports, ENS data insufficient)
- Goods for which an external transit procedure has ended are also in temporary storage
- The declaration for temporary storage must contain a reference to any ENS for the goods concerned; a transit declaration may serve as declaration for temporary storage (Art. 186 CCIP)

## 9. Summary declaration for temporary storage, alternatives (2)

- No declaration for temporary storage is required where immediately upon presentation
  - proof of Union status of the goods is provided
  - a customs declaration (e.g. for release for free circulation or transit) is lodged

Temporary storage ends when goods are placed under a customs procedure/in a free zone or are re-exported, destroyed, or abandoned to the State

# Questions

1. Which are the 5 steps at importation?
2. What is the time limit for lodging an ENS for deep sea containerized cargo?
3. Who is, in principle, responsible for lodging the ENS?
4. In which cases is a „do not load“ message possible and why?
5. In which cases must an ENS be lodged for household effects?
6. What is the purpose of the arrival notification?
7. When are goods in temporary storage?
8. Your questions?



# 10. Answers (1)

1. The 5 steps at importation are:
  1. Entry summary declaration
  2. Notification of arrival (only for sea and air)
  3. Presentation of the goods
  4. Summary declaration for temporary storage
  5. Customs declaration
2. 24 hours before commencement of loading
3. The carrier is, in principle, responsible for lodging the ENS
4. Only in deep sea containerized traffic a „do not load“ message is possible, because only in this case the time limit for lodging the ENS ends before loading

# Answers (2)

5. In cases where the household effects are carried under a transport contract; a generic code (9905) may be used
6. The arrival notification allows the customs office of entry to identify the ENSs which have been lodged for goods on that means of transport and to perform controls on those items for which a risk has been identified
7. Goods are in temporary storage
  - when they have been brought into the EU customs territory (in the case of maritime and air traffic they must also have been unloaded), or
  - when an external transit procedure has ended