



Report on customs – advisory panel - online 22-04-2021

1) Brexit

Different problems following the separation

In the first quarter of 2021, imports and exports in and out of the UK declined by 29% and 42% respectively. Recent figures from the Belgian National Bank have shown that the volume of goods exported from Belgium to the UK, were 35% lower in January 2021 than in January of last year. Furthermore, goods imported into Belgium from the UK, shrank by almost 55% compared to the volume of imports in January 2020.

The trouble is, it is proving difficult to estimate how much of this decline can be attributed to the pandemic and how much are the consequences of Brexit.

As a result of the UK delaying the introduction of controls on goods entering Northern Ireland from Great Britain, the European Commission has officially launched infringement proceedings against the UK for breaching the Protocol on Ireland and Northern Ireland. This is the second time in less than 6 months that the EU Commission resorts to this measure.

Borders Industry Facilitation Committee (BIFC) are being established between the UK and their main trade partners (Netherlands, France, Belgium...) to enable structured consultation about

- Operational Customs procedures and systems;
- Operational RoRo / temporary storage procedures and systems;
- Any other operational procedures and systems connected to the movement of goods; which are conducted at the border.

Other problems reported are concerning the interaction between EU-and UK systems and are followed up by the European Commission.

Entry Summary Declaration

Post-Brexit, the UK requires submission of an Entry Summary declaration (ENS) to its Import Control System. The UK chose to introduce the border formalities following Brexit in phases. The next two stages of phased-in controls under the GB-EU Border Operating Model, initially scheduled for April and July, have been postponed with 6 months. According to the initial schedule, the deadline for submitting the ENS was 1/7/2021. This date is postponed until 1/1/2022.

A full statement can be found here: <https://questions-statements.parliament.uk/written-statements/detail/2021-03-11/hcws841>

Pro memoria: From this date on an ENS needs to be submitted before goods arrive at the UK border. Timing remains unchanged: for shortsea and RoRo, submission will be required two hours before arrival. An exception are transports by shuttle train through

the Eurotunnel where an ENS must be submitted latest one hour before arrival at the Eurotunnel terminal in France.

Members should be aware of the safety & security obligations (ENS) resting upon the carriers as from 1/1/2022.

EU-UK Trade and Cooperation Agreement.

Mails were sent on the subject by the ECASBA secretariat on 24/12/2020, 8/1/2021 and 11/1/2021.

2) UCC

Amendments to the UCC Delegated Act and UCC Implementing Act, were published in the Official Journal of the EU on 23/2/2021 – copies are available from the Secretariat.

- *Commission Delegated Regulation (EU) 2021/234 amending Delegated Regulation (EU) 2015/2446 (UCC DA); and*
- *Commission Implementing Regulation (EU) 2021/235 amending Implementing Regulation (EU) 2015/2447 (UCC IA).*

The amendments relate to the common data requirements, formats and codes for the declarations, notifications and proof of the customs status of Union goods, as provided for in Annex B to the UCC DA and UCC IA.

Pro memoria: As always there is an impact on the IT systems of both national authorities and economic operators as the applicability of the different columns of Annex B to the UCC DA is linked to the deployment dates of the electronic systems defined in the UCC Work programme always taking into account the transitional data requirements provided in the UCC Transitional Delegated act.

Data requirements/ data quality: the Commission has also published on 4/3/2021 a working document "Guidance on acceptable and unacceptable terms for the description of goods". See copy in attachment.

Members may be interested in the guidance document as ship agents are struggling to receive a decent goods' description from shippers.

The conditions for the authorization for an Authorized Economic Operator have undergone a slight change. Originally article 24§1 UCC-IA required the applicant (or the employee in charge of the applicant's customs matters) to not have committed any serious infringement or repeated infringements of customs legislation and taxation rules.

Article 24§1 UCC-IA now reads that there can be no decision taken by an administrative or judicial authority concluding that either the applicant or the employee(s) in charge of the applicant's customs matters and the persons in charge of the applicant or exercising control over its management, have committed over the last three years, a serious or repeated infringement of customs legislation or taxation rules in relation to his/her economic activity.

3) Interim evaluation of the implementation of the UCC

An interim evaluation of the implementation of the UCC was initiated in November 2020. Mails were sent on the subject by the ECASBA secretariat on 17/11/2020 and 12/1/2021. The overall purpose of the UCC evaluation is to see the rules and IT-systems are fit for purpose, to analyse the state of play of the

legal/IT implementation and to measure the impact of recent developments, new business models and technologies. The findings will support further decisions on future revisions of the UCC.

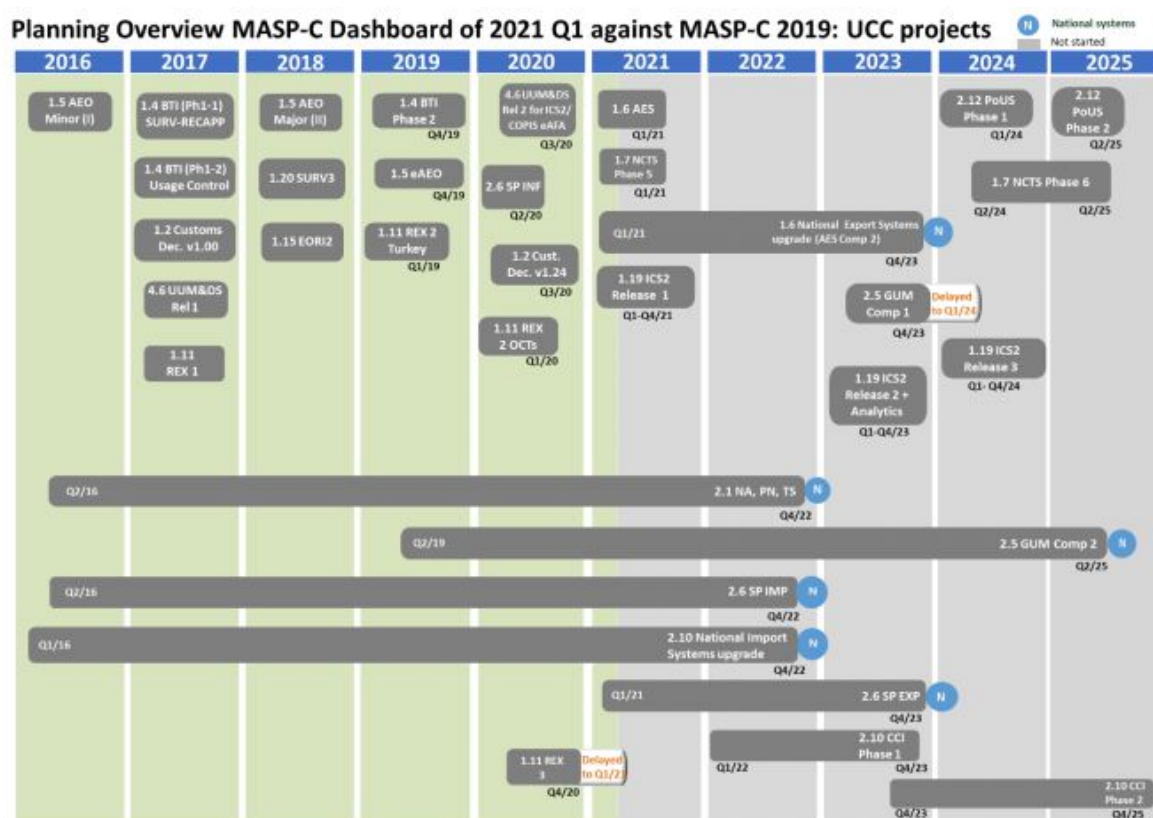
4) **Final proposal for the modernization of EU export controls**

The Commission adopted already in September 2016 a proposal to modernize the EU export control system on sensitive dual-use goods and technologies. On 9 November 2020, the European Parliament and Council reached an agreement on this proposal. The changes are designed to upgrade and strengthen the EU's trade flow controls on sensitive new and emerging technologies. The new Regulation aims to make the EU export control system more effective by introducing a novel human security dimension, updating key notions and definitions, simplifying and harmonizing licensing procedures and more. The Regulation will enter into force on the 90th day following its publication in the Official Journal of the EU.

5) **IT systems – state of play & planning**

The main ongoing topic at EU level related to the UCC remains the implementation of the different customs IT systems. It should be stressed again that IT developments will have a huge impact on businesses!!!

General overview Q1 2021:



See also the work program published in January 2020.

Details on the state of play of the IT systems/projects and related developments and planning which are particularly relevant for ship agents:

- NA-PN-TS** - the specifications of the messages between traders and national customs administrations are provided as strong recommendation to the member states, but the

exact specifications that must be applied by the traders are published by each national customs administrations

- b) UCC Proof of Union Status – see state of play dd. 18/3/2021 in attachment. The deployment of the central system in production is expected for 1/3/2024 (phase1).
- c) UCC Automated Export System (replacement ECS) and NCTS-5
- d) Import Control System 2.0. – see state of play dd. 8/3/2021 in attachment. Implementation of ICS2 is continuing as planned (no changes due to COVID-19). The focus now is on the Transition from Release 1 to Release 2 Strategy. The European Commission started with the functional aspects of release 3 and will soon publish the ICS2 HTI Specifications for release 3, concerning particularly the maritime sector.

Note: With the deployment of the first release of the Import Control System 2 (ICS2) programme of the EU on 15/3/2021, the customs security agreements with Switzerland and Norway were amended. This entails that Switzerland and Norway have agreed to apply the same security and safety measures in force in the EU, including being part of the ICS2. Most importantly, movements between the two countries and the EU will be exempted from entry and exit summary declarations. Furthermore, the agreements provide for equivalent standards for the Authorized Economic Operators (AEO), including security/safety standards and facilitation of security related customs controls.

- e) EU Customs Single Window / CERTEX – see mail from ECASBA secretariat to members dd. 5/11/2020.

On 28/10/2020, the European Commission formally proposed this initiative that will make it easier for different authorities involved in goods clearance to exchange electronic information submitted by traders between national customs single windows. The “EU Single Window Environment for Customs” will enhance cooperation and coordination between different authorities, and will support the automatic verification of non-customs formalities for goods entering or leaving the EU, such as Common health entry document for animals, Common health entry document for products, Common health entry document for feed and food of non-Animal origin, Common health entry document for plants and plant products, Certificate of inspection COI (all TRACES), Ozone depleting license ODS (ODS 2 Licensing System), Fluorinated greenhouse gases F-GAS (F-GAS Portal and HFC Licensing System), Import license and import statement for cultural goods (Cultural goods TRACES).

For follow-up at the national level with customs authorities
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6) provisional political agreement on new €1 billion package to finance customs control equipment in EU Member States

A provisional political agreement was concluded by the European Parliament and EU Member States on the new Customs Control Equipment Instrument for 2021-2027. The new instrument makes €1 billion available for EU countries to buy, upgrade and maintain state-of-the-art customs control equipment such as x-ray scanners, automated number plate detection systems and other non-intrusive detectors for border crossing points as well as a variety of laboratory equipment for goods analysis. It will contribute to the implementation of the Customs Action Plan adopted in September last year (see point 8 hereunder). The agreement is subject to formal confirmation by the European Parliament and the Council.

For information only

7) PIF Directive and European Public Prosecutor's Office

Since the appointment of the College of the EPPO, key decisions for the establishment of the EPPO have been adopted, staff for the central office in Luxembourg have been recruited, a fully operational case management system is ready for use, working arrangements with relevant partners have been adopted or are in their finalization phases, etc.

On 8/4/2021 European Chief Prosecutor Laura Kövesi has proposed 1/6/2021 to European Commissioners for Justice, and for Budget and Administration, as the date when the EPPO will start its investigative and prosecutorial tasks.

From the nominations made so far by the participating Member States, the College of the EPPO has already appointed European Delegated Prosecutors in 10 participating Member States. The selection procedures in the remaining Member States are ongoing.

The participating member states have already or are in the process of making the necessary amendments to the national legislation dealing with customs infringements.

For information / for follow up the amendments to the national legislation.

8) "Taking Customs to the Next Level: a Plan for Action".

A mail was sent on the subject by the ECASBA secretariat on 5/11/2020.

On 28 September 2020, the European Commission unveiled an ambitious Action Plan with 30 concrete actions "intended to make the EU customs union smarter, more effectively digital, and more agile by end 2025". Key aims (once again...) are to ensure the uniform application and enforcement of EU customs rules throughout the EU and create a Single Window customs environment.

The controversial idea of a central EU customs agency is also being revived, as are attempts to harmonise penalties for customs infringements.

For information only

9) ECASBA action plan customs (presented Brussels seminar 2020)

A follow up meeting on the ECASBA action plan customs took place on 18/11/2020, where the following has been agreed upon:

1. Customs liability for ship agents / validity of 'As agent of' in customs matters (ship agent as a custom representative)
 - Refers to cases of liability for wrong information unknowingly provided by ship agent to customs (such as misdeclaration of cargo in case of smuggling in a closed container)
 - ECASBA member survey has been sent out. There are indications that in some countries customs will be addressing ship agents.
 - In discussion at the national level with the Port of Antwerp Authority (a.o. Lieselot Marinus ex ECSA) in order to take this to a political level

- Action Hilde: follow up further actions within Belgium and afterwards /depending on developments in other countries we decide what to do as ECASBA.

A task force with Port of Antwerp Authority, NAVES and ELEGIS has been established (law office representing majority of agents/carriers involved in court cases for misdeclaration of cargo). A meeting with the national Finance Minister is scheduled on 26/4/2021.

2. 124.7 UCC Fight against fraud

- ECASBA member survey has been sent out. This article remains dead letter in most countries and where applied, there is no uniform interpretation.
- We need further clarification on the wording 'good faith' and what is meant by 'cooperated in the fight against fraud'.
- Action Jonathan: reiterate correspondence with DG TAXUD - send a letter to DG TAXUD asking for further clarification and/or if there are any new developments since the letter of S. Aigner (April 2018).

This letter was drafted and contents were discussed. Final version was sent on 21st April, copy attached.

3. Controls and possible other benefits AEO vs. non-AEO certified agents

- ECASBA member survey has been sent out. Concrete benefits for AEO certified agents apart from those connected to early pre-advice in case of controls seem to be lacking.
- Agreed: close this action point, as no relevant information was received whereupon further actions can be based. Benefits for AEO certified ship agents remains an open question for the moment.

Members are invited to keep ECASBA / customs coordinator Hilde Bruggeman posted on any developments in their country with regard to the above points.

NAVES/HB 21/4/2021



EUROPEAN COMMISSION

DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION

Customs Policy, Legislation, Tariff

Customs processes and Project management

Brussels,
TAXUD b.1(2021)1688480

Working document EN v4.10

Guidance on acceptable and unacceptable terms for the description of goods

DISCLAIMER

It must be stressed that this guidance document does not constitute a legally binding act and is of an explanatory nature. Legal provisions on customs legislation take precedence over the contents of the guidance document and should always be consulted. The authentic texts of the EU legal instruments are those published in the Official Journal of the European Union. As regards judgements of the Court of Justice of the European Communities, the authentic texts are those given in the reports of cases before the Court of Justice and the Court of First Instance.

1. INTRODUCTION

The revised Annex B and Annex D to the Commission Delegated Regulation (EU) 2015/2446¹ laid down that goods description (for the columns A1, A2, D3, G4, G5, H6, H7 and all F columns used for data element 18 05 000 000 respectively column H6 used for data element 6/8) “is a plain language description that is precise enough for Customs services to be able to identify the goods.”

In the Notes in relation with data requirement 18 05 000 000 ‘Description of goods’, the revised Annex B to the Commission Delegated Regulation (EU) 2015/2446 provides (for A1, A2 and all F columns) that “General terms (i.e. “consolidated”, “general cargo”, “parts” or “freight of all kinds”) cannot be accepted. A non-exhaustive list of such general terms and descriptions is published by the Commission”.

The objective of this guidance is to meet the legal requirement to publish such a list where legally required and to give guidance for all situations where a plain language description is required.

This legal requirement stems from the need for customs administrations to be able to base their risk-analysis on adequate descriptions of goods, in particular where a commodity code is not provided by the declarant of the summary declaration. A too vague description of the goods would not provide Customs administrations with the means to identify consignments, which might represent risks for the Union and its citizens; this might lead to unnecessary and costly efforts and delays in the supply chain; such as physical examinations of the insufficiently described goods concerned, in order to ascertain their real nature.

The list of generic, unacceptable terms and the suggested alternatives that would be acceptable by customs, hereafter referred to as "the list", is contained in the Annex to this guidance.

2. PRINCIPLES

- 2.1. The list is not of an exhaustive nature, and aims at providing examples of unacceptable and acceptable wordings that are meant as a guidance.
- 2.2. The list is by nature dynamic. Everyday practice will show that new unacceptable terms will be identified and will need therefore to be added to the list as time goes by. This dynamic aspect of the list will require a certain level of maintenance by the Commission in coordination with Member States.

3. PUBLICATION

Given its dynamic nature, and the importance to provide quick updates, the list needs to be published on the internet, in any respect on TAXUD website, for the benefit of all potential interested parties.

¹ 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 December 2015, p. 1 – 557)

ANNEX

List of examples of acceptable and unacceptable descriptions of goods

Unacceptable	Acceptable
Accessories	Bathroom fittings, Lighting and electrical accessories,
Adapter	(See other specific examples in the table)
Agricultural products	Oranges, Fish, Rice, Bread
Aid consignment	Blankets, Medications
Alcohol	Denatured industrial ethyl alcohol, undenatured industrial ethyl alcohol of an alcoholic strength by volume of 80 % vol., Whiskey, Rum
All kind of Cargo	(See other specific examples in the table)
All kind of Goods	(See other specific examples in the table)
Animals	Horse, Poultry, Bovine
Apparel	Men's Shirts, Lingerie, Girls' Vests, Boys' Jackets
Appliances	Refrigerator, Stove, Microwave Oven, Coffee Machines
Arms	Daggers, Machine guns
Articles	(See other specific examples in the table)
Artwork	(Specify which type of Artwork: Bust, picture, bronze sculpture)
As ordered [...]	(See other specific examples in the table)
As per attached [invoice]	(See other specific examples in the table)
Attached [manifest]	(See other specific examples in the table)
Auto	Ford Fiesta, VW Polo
Auto Parts	Automobile Brakes, Windshield Glass for Automobiles
Automobiles	Ford Fiesta, VW Polo
AWB/ HAWB	(See other specific examples in the table)
Baggage	(See other specific examples in the table)
Bags (or other types of	(See other specific examples in the table)

Unacceptable	Acceptable
packaging)	
Battery	Lithium batteries
Bazaar goods	(See other specific examples in the table)
Biological Substances	(See chemicals or other specific examples in the table)
Birthday gifts	(See other specific examples in the table)
Bits	(See other specific examples in the table)
Boards	(See other specific examples in the table)
Box	(See other specific examples in the table)
Cables	(See other specific examples in the table)
Cars	Ford Fiesta, VW Polo
Case	(See other specific examples in the table)
Caps	Plastic Caps
Cartons, CTN	New packaging made of carton, Cartons to be recycled, A4 print paper packaged in cartons
Charity	(See other specific examples in the table)
Chemicals	The name mentioned in the ECICS database or the actual Chemicals name (not brand name)
Chemicals, flammable	The name mentioned in the ECICS database or the actual Chemicals name (not brand name)
Chemicals, hazardous	The name mentioned in the ECICS database or the actual Chemicals name (not brand name)
Chemicals, non-Hazardous	The name mentioned in the ECICS database or the actual Chemicals name (not brand name)
Cleaning products	Detergents
Clothes	Men's Shirts, Lingerie, Girls' Vests, Boys',Jackets
Clothing	Men's Shirts, Lingerie, Girls' Vests, Boys',Jackets
Collected items	(See other specific examples in the table)
Commodity	(See other specific examples in the table)
Company names	(See other specific examples in the table)
Component	(See other specific examples in the table)

Unacceptable	Acceptable
Consol, CON, CNSL	(See other specific examples in the table)
Consolidated cargo	(See other specific examples in the table)
Consolidated goods	(See other specific examples in the table)
Consolidated	(See other specific examples in the table)
Consolidation	(See other specific examples in the table)
Consumer	(See other specific examples in the table)
Courier	(See other specific examples in the table)
Courier bags	(See other specific examples in the table)
Courier goods	(See other specific examples in the table)
Courier material	(See other specific examples in the table)
Dangerous goods	(See other specific examples in the table)
Decorative crafts	(See other specific examples in the table)
Decorative items	(See other specific examples in the table)
Decorations	(See other specific examples in the table)
Didactic articles	Pencils, Smartboards, Books
Documents, Documentations, Docs, Dox	Passports (or any other kind of documents)
Drugs	Cough syrup, insulin doses, seasonal flu vaccine (preferably INN name for a pure substance)
Drums ²	Empty plastic barrels for packaging, Liquid hand soap transported in drums
e-Commerce	(See other specific examples in the table)
Electronic equipment	(See other specific examples in the table)
Electronic goods	Computers, Televisions, CD Players, Walkmans, Tape Record, Mobile Phones, Monitors, Printers
Electronic items	Computers, Televisions, CD Players, Walkmans, Tape Record, Mobile Phones, Monitors, Printers
Electronics	Computers, Televisions, CD Players, Walkmans, Tape Record, Mobile Phones, Monitors, Printers

² "Drums" is acceptable where it refers to musical instruments

Unacceptable	Acceptable
Equipment, EQP	Oil Well Equipment, Poultry equipment
Exhibition goods	(See other specific examples in the table)
Express	(See other specific examples in the table)
Firearm	Machine guns, Guns, Pistols
Fish	European Hake, Swordfish, Lobsters, Tuna
Food	Prepared cakes, Rice, Tomatoes sauce, Powdered eggs
Foodstuff	Beverages (See other examples for "Agricultural products")
Footwear	(See other specific examples in the table)
Freight All Kinds	(See other specific examples in the table)
Fresh Fruit	Apples, Apricots, Bananas, Pineapples
Fresh Herbs	Basil, Thyme, Parsley
Fresh Plants	Lavandula angustifolia, Rosmarinus officinalis, Prunus avium
Fresh Vegetable	Broccoli, Tomatoes, Onions, Eggplants
From UPU Postal	(See other specific examples in the table)
Fruit	Oranges, Pears, Bananas, Apples, Strawberries
Fruit products	Apricot pulp, Apple pulp, Mixed fruits pulp
Fruit Pulp	Apricot pulp, Apple pulp, Mixed fruits pulp
Fuel	Diesel fuel, Petrol, Gasoline
Garments	Cotton T-shirts, Silk headscarves
General cargo	(See other specific examples in the table)
General goods	(See other specific examples in the table)
General merchandise	(See other specific examples in the table)
Gift box	(See other specific examples in the table)
Gifts	Dolls, Remote Control cars (describe type of gifts)
Gizmos	(See other specific examples in the table)
Glass	Glass panel for windows, Glass blocks
Goods, GDS	(See other specific examples in the table)
Granulate	(See other specific examples in the table)

Unacceptable	Acceptable
Handcraft	(Describe which type of Handicrafts -Vases, dishes, Necklaces, chairs-)
Handicraft	(Describe which type of Handicrafts -Vases, dishes, Necklaces, chairs-)
Handling codes	(See other specific examples in the table)
Hardware for gift	(See other specific examples in the table)
Herbs	Basil, Thyme, Parsley
Home goods	Plates, Dishes, Tableware, (See also examples for "Appliances")
Household goods	Plates, Dishes, Tableware, (See also examples for "Appliances")
Invoice	(See other specific examples in the table)
I.T. goods	(See examples for "Electronics")
Industrial products	(See examples for "Electronics")
Instruments	(See other specific examples in the table)
Iron, Steel	Iron Pipes, Steel Pipes, Iron Building Material, Steel Building Material
Iso Tanks	(See other specific examples in the table)
Jewellery, Jewelry	(See other specific examples in the table)
Jewels	(See other specific examples in the table)
Joint shipping	(See other specific examples in the table)
Label	Paper printed A4 labels, Plastic labels
Leather Articles	Saddles, Leather Handbags, Leather Jackets
Line	(See other specific examples in the table)
Likewise	(See other specific examples in the table)
Liquids, Fluids	(See other specific examples in the table)
Live Animals	Dogs (Labrador retriever), Cows (Aberdeen angus)
Live plants	Lavandula angustifolia, Rosmarinus officinalis, Prunus avium
Machine parts	Pump, Seals, Engines
Machinery	Metal Working Machinery, Cigarette Making Machinery, Sewing Machines, Printing Machines
Machines	(See Examples for "Machinery")

Unacceptable	Acceptable
Mail	(See other specific examples in the table)
Materials	(See other specific examples in the table)
MDF	MDF boards, wooden chipboard for MDF
Meat	Poultry meat, Beef meat, Pork meat, Lamb meat
Medical equipment	Band aids, Medical ventilator, blood sampling syringes
Medicines	Antiviral sprays, Viagra pills, Painkillers, Anti-inflammatories, Mucolytic (preferably INN name for a pure substance)
Merchandise, Merc.	(See other specific examples in the table)
Metal	Iron scrap, Steel tubes, Aluminium wire
Miscellaneous products, Misc, Mixed, Mix	(See other specific examples in the table)
Model	(See other specific examples in the table)
None	(Describe type of goods)
Non-Woven	(See other specific examples in the table)
Odd parts	(See other specific examples in the table)
Oil	Mineral oil, lubricating oil, vegetable oil, palm oil
Ore	Iron Ore, Copper Ore
Others	(See other specific examples in the table)
Pad	(See other specific examples in the table)
Package numbers	(See other specific examples in the table)
Pallets, PLT	Empty wooden pallets, Empty steel pallets for airfreight
Parcel	(See other specific examples in the table)
Party accessories	(See other specific examples in the table)
Parts	(See Examples for "Machine parts")
Perishables	Broccoli, Tomatoes, Chicken breasts
Personal address	(See other specific examples in the table)
Personal effects	(See Examples in the Table)
Pharmaceutical	Cough syrup, insulin doses, seasonal flu vaccine (preferably INN name for a pure substance)

Unacceptable	Acceptable
Pieces, pces	(See other specific examples in the table)
Pipes	Plastic Pipes, Steel Pipes, Copper Pipes
Plants	Cut Christmas trees, Tulips bulbs, fresh Lavandula angustifolia in pots, cuttings of rosemary in pots
Plastic Goods	Plastic Kitchenware, Plastic House Ware
Plates	Vehicle registration plates, Iron plates
Polyurethane	Polyurethane Threads, Polyurethane Medical Gloves
Powder	Wheat flour type 00, Industrial icing sugar, Iron powder
Pre-addressed parcel	(See other specific examples in the table)
Printed material	Paper labels with logo, Printed plastic fabric in rolls
Private things	(See other specific examples in the table)
Produce	(See other specific examples in the table)
Products	(See other specific examples in the table)
Propellant	(See Examples for Chemicals)
PVC items	(See other specific examples in the table)
Quilts	Cotton quilts (beddings)
Raw material	(See other specific examples in the table)
Returned goods	(See other specific examples in the table)
Rod	Welding Rod, Fuel Rod, Copper Rod
Rubber Articles	Rubber Hisses, Rubber Conveyor Belts
Said to Contain	(See other specific examples in the table)
Sample	(See other specific examples in the table)
Samples for analysis	Blood sample for analysis, Salt (sodium chloride) for analysis
Sanitary goods	Towels, Buckets, Detergents, Tooth brushes
Scrap	Plastic Scrap, Foam Scrap, Iron Scrap
See [invoice]	(See other specific examples in the table)
See attached invoice	(See other specific examples in the table)
Several	(See other specific examples in the table)
Several goods	(See other specific examples in the table)

Unacceptable	Acceptable
Shoes	Men leather shoes, Women plastic sandals, Kids fabric shoes
Snickers	(See other specific examples in the table)
Souvenirs	(See other specific examples in the table)
Spare	(See Examples for "Machine parts")
Spare parts, SPPT	(See Examples for "Machine parts")
Sporting Goods	Football shoes, boxing gloves, surf board
Stuff	(See other specific examples in the table)
Substance	(See other specific examples in the table)
Tablet accessories	Plastic cases for tablets, Chargers for tablets
Tablets	iPad, Tablets Samsung
Technology	(See other specific examples in the table)
Test	COVID-19 Quick tests, Leather shoes (sample), Recycled toilet paper (test shipment)
Textile goods	Cotton fabric in rolls, Polyester curtains, Cotton sheets
Textiles	Linen Fabric, T-shirts (See Examples for "Apparel)
Things	(See other specific examples in the table)
Tires	New car tires
Tools	Hand Tools, Electric Tools
Toys	(See Examples for "Gifts")
Tubing	Copper tubes, Iron tubes
Uniform	Men's Shirts, Lingerie, Girls' Vests, Boys' Jackets
Vaccine	(See other specific examples in the table)
Various	(See other specific examples in the table)
Various goods	(See other specific examples in the table)
Various products	(See other specific examples in the Table)
Vegetables	Broccoli, Tomatoes, Onions, Eggplants
Vehicles	(See other specific examples in the table)
Waste	(See other specific examples in the table)
Weapons	Daggers, Machine guns

Unacceptable	Acceptable
Wearing apparel	Men's Shirts, Lingerie, Girls' Vests, Boys' Jackets
White goods	(See other specific examples in the table)
Wires	Iron and Steel Wire, Copper Wire
Wooden articles	Wooden furniture, Wooden kitchen utensils

List of examples of unacceptable characters in descriptions of goods

1004, 1005, etc. (numbers)	Not accepted to be <u>only</u> numbers
WPX, .wp (file extension)	File extensions not accepted
XXX, ... (three or more equal symbols or letters)	Not accepted to be <u>only</u> 3 or more equal symbols or letters
“ ” „ _ „ “ ” (empty characters)	Not accepted to be <u>only</u> empty characters
\$%^&<>: "/\ ? * (special characters)	Not accepted to be <u>only</u> special characters
!£12 (special characters and numbers)	Not accepted to be <u>only</u> special characters and numbers



Proof of Union Status (PoUS) – State of play

ECCG 69

18-19 March 2021

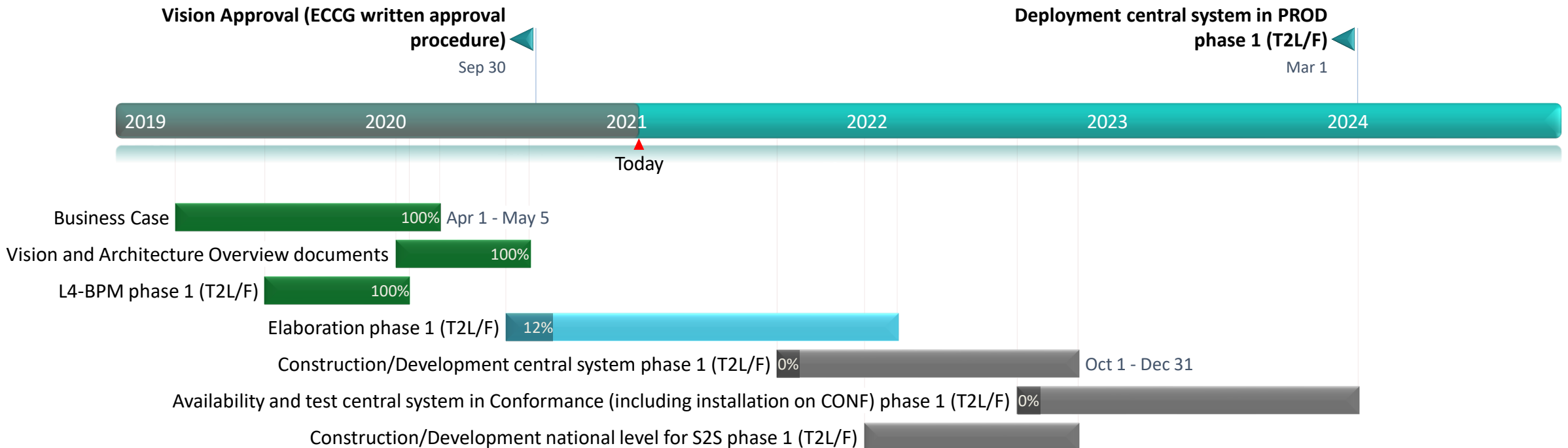
Pedro Abelleira Seco – François Magendie

DG TAXUD B3 001

PoUS – The project

- Proofs of Union Status of goods via electronic means
 - Endorse and store PoUS & demonstrate and validate status at re-entry
- Advantages of the electronic system
 - Improve the uniformity of the procedures across the European Union
 - Contribute to a more consistent, harmonised and thus simplified process and efficient process
- Phase 1
 - Will implement the electronic T2L(F) document with all the necessary functionalities
 - Operational on 01.03.2024
- Phase 2
 - Will implement the electronic Customs Goods Manifest (CGM), including the information exchange with the European Maritime Single Window environment
 - Analysis of business processes already started

PoUS – Phase 1



Next activities involving MS – Phase 1

- Vision and architecture documents
 - Vision and Architecture Overview approved by ECCG via written approval procedure on 30/09/20.
 - Some errata were detected after the approval. An updated Vision will soon be circulated to all MSs for information.
- External review cycles
 - Three separate packages of documents will be sent for review by MS:
 - **05/21: BO** GUIs and SSD
 - **07/21: STP** GUIs and SSD
 - **08/21: BO/STP/S2S** TDS-CTS and **S2S** UCS, SSD, TSC
- National development
 - As soon as the related documents will be finalised (around Feb. 2022), the MSs will be able to start development to connect with central system WS.

PoUS Phase 1– Next IT steps

- Elaboration
 - UI design in agile mode
 - Standard documents + parallel wireframes to be regularly updated
 - Wireframes to be regularly published in PICS group (please contact TAXUD-IT-POUS@ec.europa.eu if interested)
 - Latest set of wireframes was discussed in latest PG (09/02/21)
- Construction
 - The objective is to deploy at least one intermediate version of the application in a sandbox to get feedback from all interested MSs

PoUS survey

- Capacity planning
 - We need to carry out a capacity planning exercise to adequately size our infrastructure.
 - The volumes will depend on a series of parameters, the most important one being which MSs will use the central system and which ones will integrate via Web Services.
 - We launched a survey on February the 3rd to gather this critical information.
- Feedback provided:
 - BE, BG, CZ, DK, DE, ES, FR, HR, CY, AT, RO, SK, SE

Keep in touch



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Thank you



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05.0 ICS2 Programme – Status Report on the Progress

69th ECCG/TCG meeting

18 March 2021



ICS2 programme

Progress since last ECCG and upcoming activities

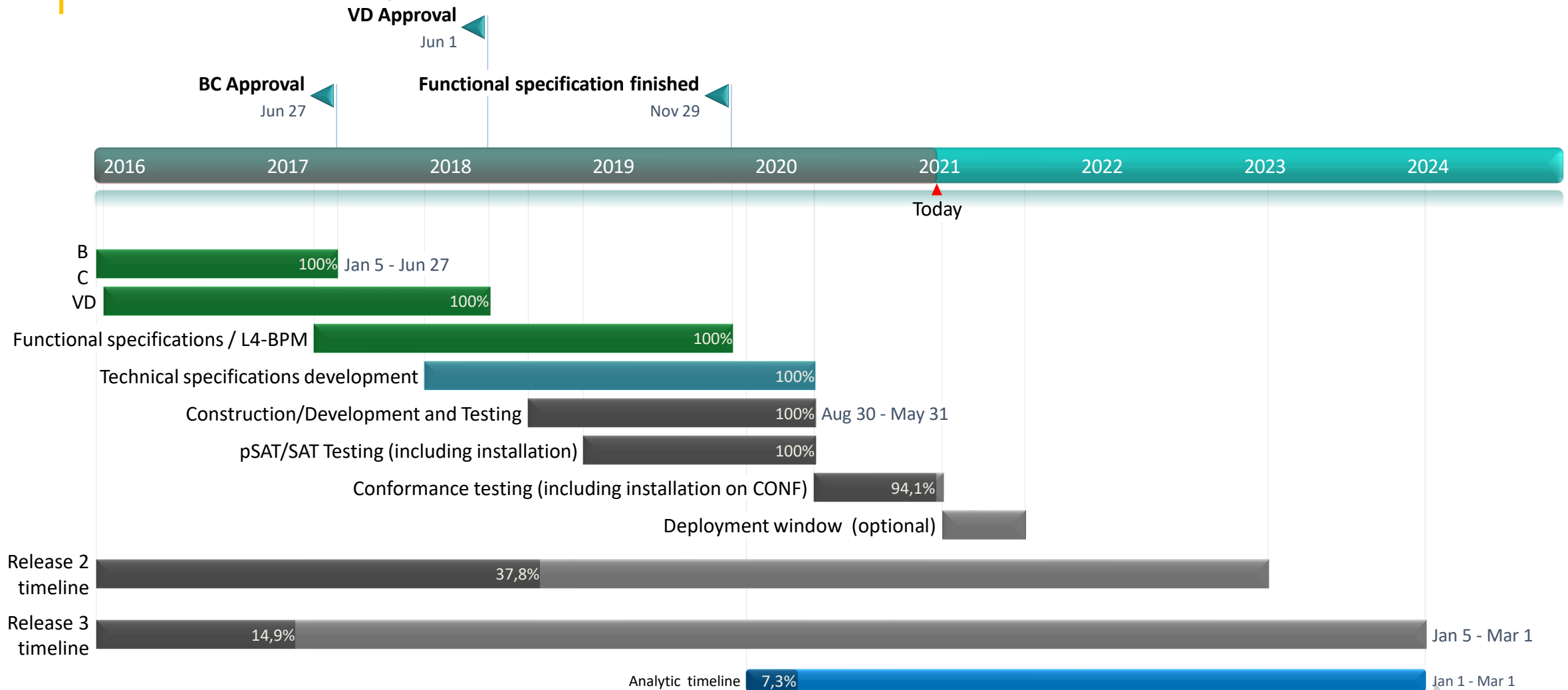
1. IT delivery strand
2. Business transformation strand (release 1, 2 and 3)
3. Trans-European coordination strand
4. Status of follow-up actions

ICS2 programme

Progress since last ECCG and upcoming activities

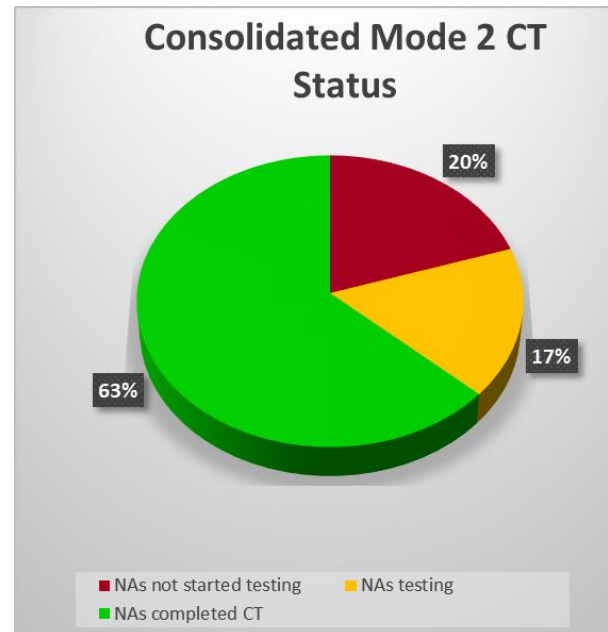
1. **IT delivery strand**
2. Business transformation strand (release 1, 2 and 3)
3. Trans-European coordination strand
4. Status of follow-up actions

IT delivery - status



ICS2 CT-1 Connectivity Testing – NA Status

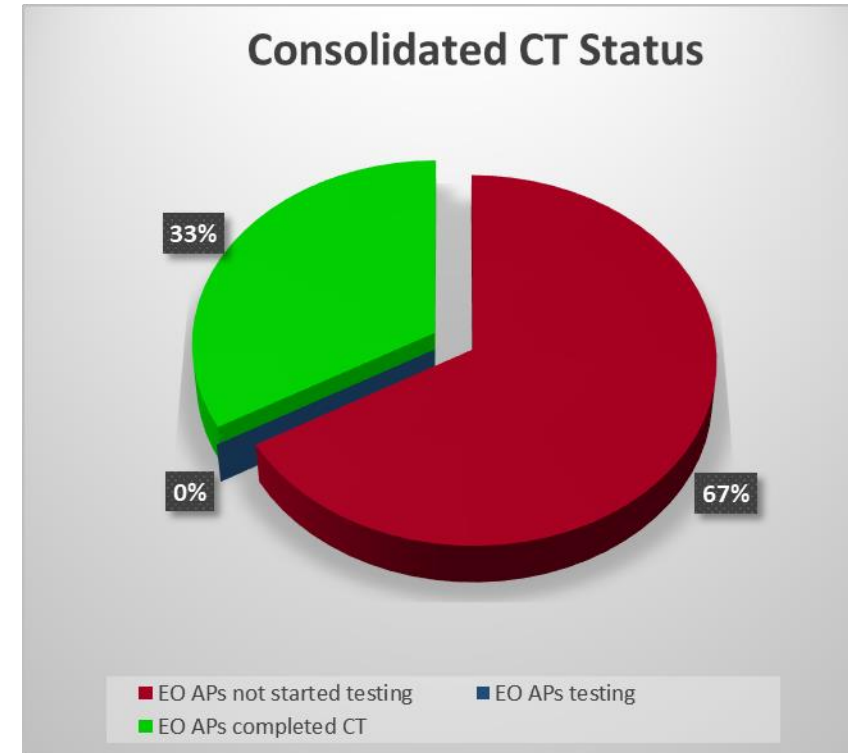
- Mode 1 finished by 20 National Administration
- Mode 2 finished by 19 National Administrations
- Mode 2 ongoing : EE, HU, FR (performance only), NO, SE, LV
- NA not ready for GO live: AT, DK, PL, GR, MT, RO and UK



Status for
02/03/2021

ICS2 Conformance Testing – EO Status

- **CT for Postal:** Conformance testing finished only by Deutsche Post and IPC acting as service supplier for 25 Postal Operators;
- **CT for Express operators:** Conformance testing finished only by DHL;
- **Ademico:** Ademico to perform their CT on 09-11/03/2021;
- **Trinet:** Kick Off took place on 03/03/2021;
- **UPS and Fedex/TNT:** Certificate registration ongoing, CT not started.



Status for
02/03/2021

ICS2 Release 1 delivery

- Release 1.3.1.0 – Delivered as planned and deployed in Conformance environment
 - Implementing the list of the KEL (see next slide) and Updates on CT data sets
 - And the last fixes before production
- ICS2 IT Monitoring and Business statistics open in Conformance and in production, tuning ongoing
- **ICS2 Production env. up and running – implementation started at noon 15 March**
- Final performance tests for TAPAS, eArchiving
- TAXUD DC technical and system monitoring for ICS2 ready
- Availability monitoring, Incident management ready, support teams of ITMS OPS (support@itsmtaxud.europa.eu) and ITSM TES (itsm.tes.ics2@itsmtaxud.europa.eu)
- Service Window for P1 = system unavailability incidents – 24h/7d
- Service Window for other incidents – 07h00-20h00 Mon-Fri – P2(13h), P3 (39h), P4(65h) resolution
- ICS2 Maintenance window

ICS2 Release 1 delivery – 1.3.1.0

ID	Description
50928	[EO_CTC] DataSet04 Sample Data excel file, sheet: 5 IE3A43, update "Referral request reference" status to Mandatory.
51076	[MS-CTC] Data Set 4 Excel file, sheet 21 IE4Q02, Risk analysis request reference for e-Screening after amendment (cell E-78)
51312	KEL id 72 BPML4 update for new Assessment complete gateway
48453	KEL id 62 - Additional validation to be done between the Amendment issue date and the issue date of the Original filing
50925	KEL id 69 T-09-05-BR01 OMS rule enhancement for F32
50929	KEL id 70 MS of Presentation identification check on CL717 (R1)
51209	KEL id 74a - In case of an Updated Risk Analysis Response IE4S02 message issues DNL, then a DNL IE4Q03 message should be forwarded to the TI
51210	KEL 73 IE4N04 will be sent only when RA timer expires or the first IE4S02 is received within the RA time limit (L4-ICS2-03-Perform risk analysis flow)
51299	KEL id 75 OMS rules to check F43 up to 30 days in the past
51306	KEL id 76 R1 uniqueness of the referral request references
47714	Assign the "View Planned Unavailability Report" access to Monitoring Operator role
50960	IE4N99/error/messageElementPath generated after IE4N10 with unknown MRN correction.

ICS2 Release 2 delivery

- **Construction phase triggered – incremental development using R1 as a baseline**
 - ICS2 Release 1.4.0.0 – planned for July 2021
 - ICS2 Release 1.5.0.0 – planned for November 2021
 - Conformance testing Q3 2022
- **Release 2 Challenges**
 - 3 new types of actors (R1=2 actors) and 13 different types of fillings in Release 2 (R1=3 filings)
 - New business models with their own business needs and related business rules and STI User interface
 - Increasing complexity of timers, data quality and data consistency rules, linking for multiple filings and arrival notification
 - Larger volume of messages and use of the Gold SLA for ICS2 and related TAXUD IT systems
 - Complex Conformance with couple of hundreds of airlines and thousands of freight forwarding companies
 - Complex R1 to R2 migration strategy with different transition windows

ICS2 programme

Progress since last ECCG and upcoming activities

1. IT delivery strand
2. **Business transformation strand (release 1, 2 and 3)**
3. Trans-European coordination strand
4. Status of follow-up actions

Business transformation: Release 1

- **E2E testing:**
- Testing window was organised on February 8 – March 12

RMS	EO	IMS
DE	DHL	BG, NL
ES	Correos	
PT	Correios	
FR	La Poste	
HR	Hrvatska pošta	
CH	Swiss Post	
NL	PostNL	

Business transformation: Release 1

- **BCP** was reviewed and published on 23 February
- Documents ICS2-BCP-MS-(2021-02-11)-1.00 and ICS2-BCP-EO-(2021-02-11)-1.00 have been published on PICS and CIRCABC.
- **BCP training** was organised for MS and trade on 19 February.
- **Go-live procedure** was published for MS on 10 February.
- **Operational guidance:**
 - Express – published 4 March
 - MS – published 9 March
 - Postal – published

Business transformation: Release 1

- PostEurop webinar for EU postal operators took place on 11 January.
- UPU workshop for postal operators across the globe took place on 26 January.

Business transformation: Release 2

- **CFSS R2** RFCs were approved on 29 January.
- Updated CFSS/HTI package version 1.24 to be published by end of March.
- **Transition from R1 to R2 strategy** was reviewed and published to MS and trade on 2 March.
- Document DG TAXUD-ICS2-Transition from R1 to R2 strategy-(2021-02-24)-v1.00 published on PICS and CIRCABC for MS and trade.

Business transformation: Release 2

- **Postal transit and transhipment** topic will be addressed in an upcoming ICS2 Project group meeting with MS, UPU, PostEurope, IATA and WSC participants.
- The meeting will take place on 30 March.

Business transformation: Release 3

- **CFSS R3** RFC were approved on 29 January.
- The R3 CFSS/HTI package (v1.30) will be published end of March.

ICS2 programme

Progress since last ECCG and upcoming activities

1. IT delivery strand
2. Business transformation strand (release 1, 2 and 3)
3. **Trans-European coordination strand**
4. Status of follow-up actions

Readiness of national systems for ICS2 R1

- Letter of DG TAXUD Director General *'Readiness of national systems for ICS2 (first release)'*

A. MS to confirm readiness for full implementation of the ICS2 Release 1 as of 15 March 2021

B. Analysis of the root causes for the delay and an action plan on how to remedy the situation

- Delayed start of operation reported (10 NAs): (status for 11/03/2021)

NA	CT-2	Planned start date
AT	Completed	01-07-2021
BG	Completed	17-04-2021
DK	Delayed	01-10-2021
FR	Ongoing	n/a
GR	Delayed	27-09-2021
LV	Ongoing	15-04-2021
MT	Delayed	July 2021
PL	Delayed	02-08-2021
RO	Delayed	01-10-2021
UK	Delayed	31-08-2021

No reply to the DG TAXUD letter from: CY, CZ, FR, IE, LU, LV, SK
(+ DK, MT, PL, RO: delay had already been reported before the official DG TAXUD letter)

CT is not closed:

Not completed: FR, LV

Completed, business analysis ongoing: CY, HU

Completed, green light for closure: EE, FI, NO

Status of MS go-live actions is monitored

Readiness of EOs for ICS2 R1

- Postal:

- POs of NAs that reported delayed start date of operations (AT, DK, GR, LV, MT, PL, RO, UK): start date of PO is the start date of the NES (deployment window scenario 2d)
- PO-IT: July 2021, PO-HU: 01/10/2021, PO-SI: TBC (deployment window scenario 2b)
- Other POs: 15/03/2021 – with a common approach to apply deployment window scenario 2c until 01/10/2021 (PO-DE: gradual start)

- Express:

- DHL: 15/03/2021 – gradual start
- UPS, FedEx/TNT: updated NPP is needed due to delay in CT

(status for 11/03/2021)

TES Coordination Meetings

Meeting with MS, NA-CH, NA-NO and Trade – 22nd February 2021

- **Topics:**
 - Ongoing ICS2 Release 1 project activities (CT, End-2-End, Dry Run, Go-Live, BCP)
 - Expectations regarding readiness for R1 operation (only for MS)
- **Next Meeting** is planned for **7th May 2021**

2nd Meeting with NA-UK on 18th January 2021

- **Topics:**
 - Ongoing ICS2 Release 1 project activities
 - Status of ICS2 Release 1 readiness of NA-UK
 - Kick-off ICS2 Release 2 coordination activities
- **Next Meeting** is tentatively planned for beginning of May 2021

ICS2 Communication campaign

- Direct communication via email to
 - stakeholders and multipliers
 - EU delegations
- Press release (and translations)
- New opportunities to share ICS2 information at international events (in March, April and May)
- Ongoing social media campaign

ICS2 programme

Progress since last ECCG and upcoming activities

1. IT delivery strand
2. Business transformation strand (release 1, 2 and 3)
3. Trans-European coordination strand
4. **Status of follow-up actions**

Action Points for MS and EO

Nr	Action Point	Description	Open since when	Status
1	ICS2 NSD readiness	Provide answer to the questionnaire. No answer from AT and CY	ECCG62 Item 4.0	Closed
2	NES readiness for ICS2 R1 implementation PL, RO, MT	Provide updated NPP (PL, RO, MT) and causes for the delay (MT)	ECCG69 Item 5.0	Open
3	EO readiness for ICS2 R1 implementation PO-SI, UPS, FedEx/TNT	Provide updated NPP	ECCG69 Item 5.0	Open



Thank you

ICS2 page on Europa website:

https://ec.europa.eu/taxation_customs/general-information-customs/customs-security/ics2_en

TAXUD ICS2 functional mailbox:

TAXUD-ICS2-PROJECT-TEAM@ec.europa.eu



THE EUROPEAN COMMUNITY ASSOCIATION OF SHIP BROKERS AND AGENTS

Wednesday, 21 April 2021

Ms. Lina Papamichalopoulou
Head of Unit A2
Customs Legislation
The European Commission
BRUSSELS

Dear Ms. Papamichalopoulou,

LIABILITY OF SHIP AGENTS FOR CUSTOMS ENTRIES – UCC ARTICLE 124.7 “CONTRIBUTING TO THE FIGHT AGAINST FRAUD”

During previous conversations with your predecessor, Susanne Aigner, we regularly discussed the issues that ship agents face in making import customs entries, namely that the agent is deemed to be the customs representative under articles 18 and 19 of the UCC and is therefore the party held liable should the information provided subsequently prove to be incorrect.

As you will no doubt be aware, the nature of maritime transport, especially in the container trade, is such the agent does not have any opportunity to independently verify that the information they are providing to customs is a correct and accurate description of the contents of the container. The agent is therefore totally reliant on the parties further up the transport chain (carrier, load port agent and ultimately the shipper) for the information submitted. The situation is compounded by the fact that the agent often has no direct or contractual connection with the shipper and indeed may not even know their identity at the time of making the customs entry.

Susanne Aigner reconfirmed to us in April 2018 (see the attached letter) that under Article 124.7, the UCC allows for the possibility of a customs debt arising from a misdeclaration of cargo to be extinguished if the agent making the declaration can prove that they could not be aware that the information provided to customs was not correct and that they acted in good faith. Article 124.7 also links that facility to a requirement that the agent should have “contributed to the fight against fraud”.

The information included in the April 2018 letter was passed to ECASBA members directly and is referred to regularly in our exchanges with members on customs matters. In subsequent correspondence, it was strongly recommended that associations wishing to demonstrate their commitment, and that of their member companies, to fighting against fraud should establish a

formal cooperation agreement with the customs authorities, and they have been encouraged to do so.

During our internal discussions however, the question has been asked as to whether there are any other actions our members could take to further enhance the cooperation between ship agents and customs authorities. Whilst we appreciate that the discussion at national level must take priority, we would be interested to know what specific situations or actions the Commission had in mind, when drafting Article 124.7, to provide a clear demonstration of a commitment to fighting fraud, or if any subsequent developments at EU level have given rise to other opportunities to take this important action forward.

We thank you in advance for your guidance in this respect.

Yours sincerely,

A handwritten signature in dark ink, appearing to be 'MARCO TAK', with a stylized, flowing script.

MARCO TAK
ECASBA CHAIR



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
Customs
Customs Legislation

Brussels, 18/04/2018
TAXUD.A2(2018) SA/FM/ks
taxud.a.2(2018)2282082

ECASBA
The European Community Association
of Ship Brokers and Agents
St. Mary Axe
UK-London EC3A 8BH
e-mail: generalmanager@fonasba.com

Subject: Liability of Ship Agents for Customs Entries

Dear Mr Belmar da Costa,

Thank you for your letter of 19 March 2018.

It is the case that a ship agent acts as a customs representative when performing the customs related tasks under their responsibility in accordance with the requirements of Articles 18 and 19 of the Union Customs Code¹ (UCC).

It is also the case that the person primarily responsible for the accuracy of a declaration, under Article 15(2) of the UCC, is the person concerned by a submitted declaration, notification or application i.e. the declarant, the person notifying or the person who applies for a decision and to whom the decision is directed. Article 15 (2) also provides that these general responsibilities are applicable to the representative of the concerned person, as referred to in Article 18.

However there are also specific rules regarding responsibilities e.g. the holder of a decision is obliged to comply with the obligations resulting from that decision, in accordance with Article 23 of the UCC.

In particular there are specific rules regarding the obligation for payment of a customs debt, one being Article 79(3)(b) UCC where anyone who represented the person obliged to fulfil an obligation, or anyone who participated in the act which led to the non-fulfilment, can be considered the debtor if that person "was aware" or "should reasonably have been aware" that the obligation under the customs legislation was not fulfilled.

¹ Regulation (EU) No 952/2013 of the European Parliament and of the Council of 9 October 2013

The Commission values the long-time relationship with ECASBA and other trade representatives and have no doubt that you are keeping your members informed of the legislation. We are confident also that your members act in a professional manner, to their best knowledge.

It is important for a ship agent or any other person involved in handling the goods to know that if he is aware that the acts conducted by him would lead to non-fulfilment and occurrence of a customs debt he could also be considered a debtor. The purpose of this is to protect the financial interests of the Union and its Member States. I note that you also acknowledge the need for a ship agent to raise with the customs authorities any suspicions they may have about the accuracy of the information they are being required to pass on.

The circumstances in which a ship agent, or any other person involved in handling goods, could be deemed to be aware, or reasonably to ought to have been aware, that an obligation under the customs legislation is not fulfilled are not further specified in the UCC or its implementing or delegated act. However, the European Court of Justice has in several rulings considered good faith as a guiding principle and those judgments inform the decisions taken by the authorities in the Member States. The UCC also allows for the possibility of extinguishing the customs debt with regard to the person whose behaviour did not involve any attempt at deception and who contributed to the fight against fraud, in accordance with article 124(7) UCC.

For the above reasons, the Commission considers that the legislation provides a balance between the protection of the financial interest of the EU and its Member States and the facilitation of trade and in particular of actors involved in the handling of goods. We do not, therefore, see the need at this time to propose an amendment to the UCC regarding the financial liability of persons such as ship agents but will continue to monitor the implementation of the UCC to ensure that it continues to maintain the above-mentioned proper balance.

Yours sincerely,

(e-signed)

Susanne Aigner