



**AGENZIA DELLE DOGANE
E DEI MONOPOLI**

COMUNICATO

DOCUMENTO DI TRASPORTO ELETTRONICO

(art. 233, par. 4, lett. e, del CDU)

Si rende noto che la DG TAXUD della Commissione Europea ha pubblicato nel sito Circabc la nota Ares(2018)152139 del 20/03/2018 (allegata), predisposta al fine di fornire ulteriori chiarimenti, richiesti dagli operatori economici del trasporto di merci per via aerea e marittima, nel corso della recente riunione del “CEG-GEN joint with TCG” tenutasi a Bruxelles lo scorso 12 marzo 2018.

In merito, si ritiene di particolare utilità evidenziare quanto sottolineato dall’Esecutivo unionale circa la necessità, per gli operatori economici del settore in questione, di presentare con urgenza (*la procedura di consultazione può richiedere fino a 45 giorni*) le domande relative alla semplificazione dell'uso di un documento di trasporto elettronico (DTE) come dichiarazione in dogana (art. 233, par. 4, lett. e) del CDU.

Al riguardo, la Commissione ribadisce che la vigente semplificazione del transito per via aerea e marittima con manifesto elettronico¹, sarà definitivamente soppressa dal 2 maggio 2018.

Pertanto, a decorrere da tale data, l’unica semplificazione eventualmente utilizzabile sarà quella del DTE ed, in assenza di apposita autorizzazione, si potranno effettuare esclusivamente operazioni di transito in procedura **ordinaria**, con relativo utilizzo dell’NCTS e presentazione di garanzia.

¹ Applicata ai sensi degli articoli 445 e 448 del Reg.to (CEE) n. 2454/93 fino al 1° maggio 2016 e ai sensi degli articoli 27 e 28 del RDT fino al 1° maggio 2018.

Si rinvia alle indicazioni fornite con i comunicati del 18 Dicembre 2017 e del 6 Marzo 2018 per quanto concerne le modalità procedurali, richiamando nuovamente l'attenzione degli operatori del settore circa la necessità del tempestivo invio delle istanze per il conseguimento delle predette autorizzazioni.

Roma, 28 marzo 2018



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

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 taxud.a.2/SA/MRa/AD(2018)1452263

Note for the attention of the delegates of the

TRADE CONTACT GROUP

Use of an electronic transport document (ETD) as a transit declaration

I am writing to you because some Trade Contact Group members voiced concerns, at the meeting of the Customs Expert Group General section on 12 March 2018, as regards the preparations for the use of an ETD as a transit declaration. This letter provides the further written clarifications that the Commission services committed to providing.

Article 24 of the Transitional Delegated Act¹ (TDA) provides for two distinct cases:

- 1) the **paper based** Union transit procedure for goods carried by rail, air and sea mentioned in Article 24 paragraph 1 TDA and
- 2) the Union transit procedures based on an **electronic manifest** for goods carried by air and sea mentioned in Article 24 paragraph 2 TDA.

The cases covered by category 1), such as authorisations specified in Article 26 TDA (use of paper-based transit procedures for goods carried by air and sea), are those that were previously covered by the simplified transit procedures for goods carried by air and sea – level I (under Articles 444 and 447 CCIP²). These procedures may be used during the transitional period until the NCTS is updated. If granted before 1 May 2016 the authorisations have to be reassessed at the latest on 1 May 2019, in accordance with Article 251 DA.

The cases falling within category 2) cease to exist after **1 May 2018** and are consequently not concerned by a reassessment. Cases within this category are those that benefited from

¹ Commission Delegated Regulation (EU) 2016/341 of 17.12.2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council as regards transitional rules for certain provisions of the Union Customs Code where the relevant electronic systems are not yet operational and amending Delegated Regulation (EU) 2015/2446 (OJ L 69 , 13.03.2016, p. 1)

² Regulation (EEC) No 2454/93

the previously applicable level II simplification (under Articles 445 and 448 of CCIP) and that currently fall under Articles 27 and 28 of TDA.

The use of the ETD as a transit declaration is a new simplification provided for in Article 233(4)(e) UCC. It is not a continuation of the level II simplification. Therefore, the **General Guidance on Customs Decisions³, Part VI (a), dealing with reassessment** does not refer to ETD authorisations. However, the Guidance document states in part **Part VI (b), dealing with the use of authorisations**, in its last indent, that the authorisations mentioned under points d) and f) (i.e. the above mentioned category 2 cases) can be applied until 1 May 2018.

I can confirm that already today the new transit simplification consisting of the use of an ETD as a transit declaration can apply. That simplification replaces the current transitional transit simplification called '*Union transit procedure based on electronic manifests for goods carried by air and sea*' (Articles 27 - 28 of TDA) which will expire on 2 May 2018, as mentioned above, in line with Article 24(2) TDA. No reassessment is foreseen.

I would like to point out that the process of obtaining a new authorisation for the use of the ETD differs from cases of reassessment of existing authorisations which customs carry out on their own initiative. The use of the ETD as a customs transit declaration is a new simplification in the UCC and therefore, no reassessment of earlier similar authorisations is possible.

It follows that **operators need to apply for the new authorisations**. The current transit simplification for air and sea will no longer be valid and in the absence of new authorisations the only option will be the standard Union transit procedure (NCTS) under which a guarantee must generally be provided.

However, **many economic operators seem not yet to have submitted relevant applications for ETD authorisations to customs**. The issue is becoming urgent as the time frame for the obligatory consultation procedure between the customs administrations concerned before the authorisation is granted can be up to 45 days.

Therefore, in order to avoid any last minute problems in May for economic operators in seaports and airports, I would like to invite you to encourage your members to submit relevant applications as soon as possible so that they can benefit from the new transit simplification from the date when the old one expires on 2 May 2018.

In reply to questions raised at the meeting on 12 March 2018 please note that there is more than one option to make ETD data available to customs. According to Article 6(1) of the UCC⁴ all exchanges of declarations between customs authorities and economic operators shall be made using electronic data-processing techniques. Therefore, the recommended - but not mandatory - mechanism is for the ETD data to be transmitted electronically between customs' and traders' IT systems. However, as we know that in some Member States such systems are not yet operational, another possible option is for

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https://ec.europa.eu/taxation_customs/sites/taxation/files/resources/documents/customs/customs_code/guidance_general_cust_dec_en.pdf

⁴ Regulation (EU) no 952/2013 of the European Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ L 269, 10.10.2013, p. 1)

customs to have access to an operator's IT systems from their premises or even from the operator's premises. The crucial point is that the ETD declaration contains all data elements required in Annex B-DA, Title I, Chapter 3, Section 1 (column D3) of DA⁵ so that customs can do a proper electronic risk analysis.

The data elements of column D3 will be reduced with the next amendment of the DA. While some elements may at a later stage become optional, they must until that moment in time be provided.

For more details see the **supplement of the Transit Manual entitled 'Use of an electronic transport document as a customs transit declaration for air transport or maritime transport'**⁶. It is available in all languages at the following link:

https://ec.europa.eu/taxation_customs/business/customs-procedures/what-is-customs-transit/common-union-transit_en

I hope that you will find these clarifications useful and that they will enable your Members to lodge the necessary applications with their competent customs offices. I am copying this letter to national transit coordinators⁷ who can assist their local offices in case a need for explanations arises.

Should you have any additional questions, please do not hesitate to contact me or my colleagues. Concerning data elements, please contact Mr. Kadner (e-mail: karlheinz.kadner@ec.europa.eu), concerning procedural transit elements please contact Ms Dubielak (e-mail: anna.dubielak@ec.europa.eu).

Yours sincerely,

(e-signed)

Susanne Aigner
Head of Unit

Cc: Delegates of the CEG General Sector and Transit sector, transit coordinators, TAXUD-A2 (all sectors) and TAXUD-B1 (Ms de Coster, Messrs Almeida, Kadner and Meszaros)

⁵ Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council with regard to detailed rules of specifying some of the provisions of the Union Customs Code (OJ L 343, 29.12.2016, p. 1)

⁶ It was sent to the TCG members by notes of 10 November 2017 (Ares(2017) 5487073 (Draft text)) and of 14 December (Ares(2017) 6151060 (Agreed text)) in English

⁷ https://ec.europa.eu/taxation_customs/sites/taxation/files/resources/documents/customs/procedural_aspects/transit/common_community/taxud-978-98.pdf